In regard to the pay of the Acting Inspectors, Government have kindly passed orders to the effect that they will get the minimum pay of the grade in which they are acting. I trust that rule will be made applicable in the case of other grades as well.

I may mention one or two things about the points raised here. One is about the posting of Police men in their native places. One honourable member was downright in his criticism of this rule. ..... It was after long and prolonged experience that in British India they have come to that conclusion and it is on those lines that our orders have also been passed in our Police orders written about 20 years ago. I only drew attention to an existing order after I came here.

A word with regard to another point which was mentioned by the honourable member for Neyyattinkara regarding civil disputes. It has been the practice in olden days, but the modern tendency is to get away from that. The Policeman who was also an important member of the village disposed of almost all cases that arose in the locality. But now times have changed. They have not the training to decide intricate questions of civil rights nor is their method conducive to amicable settlement of such disputes.

I will close down my remarks with one word. I have insisted on all my ranks to be what I may call, respectable and respectful. Respectful not merely to please the persons that approach them but an attitude arising from an innate self-respect. I will give another assurance that it will be the policy of all the officers in the department to be as far as possible considerate and at the same time firm and fearless. I request the honourable member who has moved the cut motion if he is satisfied to withdraw it.

The motion by leave was withdrawn.

The question that Government be granted a sum of Rs. 18,24,019 under Demand IX Police was put and carried.

The motion was passed and the grant was made.

DEMAND X—LAND REVENUE.

MR. G. NARAYANAN TAMPI (*Secretary to Government*): Sir, I move that Government be granted a sum of Rs. 13,37,590 under Demand X Land Revenue.

PRESIDENT: Order, order. Is it the honourable members' wish that I should go through the list as it is, or should I call the total allotment first? It is a matter entirely for the honourable members to decide. The motions relating to local grievances may be dealt with first before dealing with the general topics

MR. PULIYOOR T. P. VELAYUDHAN PILLAI: Sir, I beg to move that motion No. 308 may be taken up first.

MR. P. S. MOHAMED: Sir, if it is on the total grant, I would request that motion No. 307 may be taken up first?

MR. PULIYOOR T. P. VELAYUDHAN PILLAI: Motion No. 308 is to discuss the recent announcement by the Dewan regarding new land revenue policy.

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PRESIDENT: I think it is entirely left to the House to proceed in the order printed or to make a change in that order.

The question of making a change in the order of discussion was put to vote and declared carried.

MR. T. K. NARAYANA PILLAI: Sir, I move for the reduction of the allotment of Rs. 13,34,640 for Land Revenue by Rupee 1 to discuss the recent announcement by the Dewan regarding new land revenue policy.

Sir, regarding this subject, which is covered by the motion (No. 308), I had already submitted to this House what I had to say. It was clear from what has been dissussed in this House that the recent announcement is generally welcomed. To the principle which underlies the policy announced, there has been no dissent in this House, but what is feared is that in the actual working it may cause hardship. Therefore, a request was made before the Government that sufficient precautionary measures may be taken so that there may not be any hardship in the working of the scheme so far as the people are concerned. The representatives of this House, especially those from the northern parts of the State, have told us that the.....

PRESIDENT: Order, order. There is no doubt that to start with any new system will cause hardship. There is no getting away from the fact that, especially in the northern taluks, there is bound to be hardship, because in the northern taluks, after the settlement a great deal of new plantations have taken place, a new enterprise has come on the scene. They have been practically paying nominal amounts to the Government, whereas in the South, they have been paying very heavily. Therefore, there is no doubt there need be no camouflage about it—that at the beginning, it will be necessary to appoint most honest and upright people to make investigations in the northern tracts and to see that no victimisation or false ascription of imaginary property takes place. But under any new system there is bound to be some hardship.

MR. T. K. NARAYANA PILLAI: Sir, then I will leave that apart and confine myself to two points. They are the question of Basic Tax and the Minimum Taxable Income.

As regards the Basic Tax, it is not difficult for any one to see that it is necessary and so I could not legitimately disagree to the proposals. But what I submit in connection with that is, that it must be as light as possible. What the basic tax must be can be determined only after a thorough investigation of the matter and that after consultation with the various representatives of the different taluks. It is not easy for me to say what exactly should be the basic tax, because the materials at my disposal are so scanty. Therefore, I make a request that the minimum tax may be fixed as a basic tax, after a thorough enquiry in the various parts of the State. In order that it may be helpful to the poor ryots, I suggest that the minimum basic tax should be as light as possible. Again the minimum income tax also must be as high as possible.

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PRESIDENT: What is the suggestion?

MR. T. K. NARAYANA PILLAI: There again it is difficult for me to point out any suggestion. My submission before you and before this House is that the figure must be arrived at after making a searching enquiry. That is all what I have to submit before the House.

MR K. R NARAYANAN : സർ, മി. റവി. കെ. നാരായണപിള്ളയുടെ ഉപക്ഷേപത്തെക്കുറിച്ച് എനിക്ക പറയാനുള്ളത് ഇതാണ്. ഇവിടെ ഈ നിലവിരിലിക്കുന്ന നികുതി ചില കർഷകനെ സംബന്ധിച്ചിടത്തോളം വളരെ കൂടുതലാണ്. ബേസിക ടാക്സ് ഏർപ്പെടുത്തുന്ന ടാക്സേഷൻ സമ്പ്രദായത്തിൽ കാർഷികാദായനികുതിയെ സംബന്ധിച്ചിടത്തോളം...

PRESIDENT: Order, order. I shall be obliged if honourable members who are anxious to take part in this debate will kindly send up their names so that there may be no difficulty afterwards of one person or other saying that he has not been called.

MR. P. K. KURIAKOSE: Sir, may I know whether those whose motions have been tabled should also give their names?

PRESIDENT: Order, order. The House has decided to deal with motion No. 308. Those whose names are here will be first called and, then, I will call as many names as possible of those honourable members who have given their names.

MR. V. MADHAVAN: Sir, there is number 227 specifically for this purpose.

PRESIDENT: In other words, you ought to be called first? It will be done.

MR. P. S. MOHAMED: On a point of order.

PRESIDENT: Order, order. What I find is, for instance, in motion 294, Mr. Varghese Ithac has raised this question. But the motion is out of order because it cannot be raised under "allowance." Similarly, Mr. K, T. Michael's motion is out of order. Honourable members might have well sent in one rupee cuts; and in fact. I would advise, what honourable members might hereafter do is this: as many of the honourable members who want to speak may give a double cut, one on the total allotment and another in their particular subject. Otherwise the suggestion will lead to the difficulty of going to the back numbers.

MR. P. S. MOHAMED: സർ, നം 0 വ-ാം നമ്പർ ഉപക്ഷേപം മുതലാണ് ഇവിടെ ഇപ്പോൾ വാദപ്രതിവാദത്തിനു എടുത്തിരിയ്ക്കുന്നത്. എന്നാൽ ടോട്ടൽഗ്രാൻറ് കുറയ്ക്കുക എന്നുള്ളതു് എന്റെ ഉപക്ഷേപമായ നം 0 ൻ-ാംനമ്പർ മുതൽ തുടങ്ങുന്നു. സഭയുടെ നിശ്ചയപ്രകാരം എന്റെ ഉപക്ഷേപം മാറി നം 0 വ മുതൽ തുടങ്ങുകയും അതിനു ശേഷം ഉപക്ഷേപം അയച്ചിട്ടുള്ള ആളുകളെ മാത്രം സംസാരിയ്ക്കുവാൻ അനുവദിയ്ക്കുകയും ചെയ്യുന്നതുകൊണ്ട് എനിയ്ക്കു സംസാരിയ്ക്കുവാനുള്ള

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Mr. P. S. Mohamed]

സന്ദർഭം നഷ്ടപ്പെട്ടിരിയ്ക്കുന്നു. ഞാൻ പറയുന്നതു് ന ം ൈ മുതൽ തുടങ്ങണമെന്നാണു്. അങ്ങനെ ചെയ്തില്ലെങ്കിൽ അതു ബാക്കിയുള്ള മെമ്പറന്മാരുടെ അവകാശങ്ങളെ അവഗണിയ്ക്കുന്നതിനു തുല്യമായിരിയ്ക്കും.

PRESIDENT: What is the motion about which Mr. Mohamed is concerned?

MR. P. S. MOHAMED: No. 307.

PRESIDENT: It was quite open to Mr. Mohamed earlier, when Mr. T. P. Velayudhan Pillai suggested for moving motion 308, to have spoken about that.

MR. P. S. MOHAMED: Sir, he then said that the motion includes "purchase" also,

PRESIDENT: Very well, Mr. K. R. Narayanan may proceed.

MR. K. R. NARAYANAN: സർ, ഞാൻ ഇതിനെ സംബന്ധിച്ചു് മുൻ ഉപക്ഷേപങ്ങൾ അയച്ചിട്ടുണ്ടു്. എന്നാൽ, ഇപ്പോൾ ഞാൻ ന ം വ.-ാം നമ്പർ ഉപക്ഷേപത്തെ സംബന്ധിച്ചു കൊണ്ടു പ്രസ്താവിക്കണമെന്നു വിചാരിയ്ക്കുന്നില്ല. ഈ ഘട്ടത്തിൽ എനിയ്ക്കു മറ്റു ചില കാര്യങ്ങളെക്കുറിച്ചു സംസാരിച്ചാൽകൊള്ളാമെന്നാഗ്രഹമുണ്ടു്. അതിനു അനുവാദമുണ്ടോ എന്നറിഞ്ഞാൽകൊള്ളാം.

PRESIDENT: That is a cut motion on the total grant. The honourable member may speak on this or on other subjects.

MR. K. R. NARAYANAN: സർ, ബേസിക് ടാക്സേഷനോടു് ഞാൻ പൂർണ്ണമായി അനുകൂലിയ്ക്കുന്നു. പൂർണ്ണമായ കരനേഷണം നടത്തിയതിനു ശേഷം ബേസിക് ടാക്സു് പ്രയോഗത്തിൽ കൊണ്ടുവന്നാൽ മതിയെന്നു പറയുന്നതു് തൽക്കാലം പ്രായോഗികമല്ല. ഇപ്പോൾ നിശ്ചയിച്ചിരിയ്ക്കുന്നതു് ഒരേക്കറിനു ര ൂ ച്ക്കുമെന്നാണു്. അതു റേറു് കുറിക്കലും ക്രൂരതയല്ല. കരം പിരിയ്ക്കുന്നതിലും, കാർഷികാദായനികുതി പിരിയ്ക്കുന്നതിലും മറ്റും പാർവത്യകാരന്മാരിൽ നിന്നും, അതുപോലുള്ള മറ്റുദ്യോഗസ്ഥന്മാരിൽനിന്നും ശല്യമുണ്ടാകുമെന്നു പ്രതീക്ഷിയ്ക്കുന്നതും, അതേപ്പറ്റി ആശങ്കപ്പെടുന്നതും ശരിയാണു്. അതിനു പരിഹാരമായി ഇവിടെ എന്തെങ്കിലും നിർദ്ദേശിക്കപ്പെട്ടിട്ടുണ്ടോ എന്നു് ഞാൻ സംശയിയ്ക്കുന്നു. ഒരു പക്ഷേ ബേസിക് ടാക്സേഷൻ വേണ്ടെന്നുവച്ചിട്ടു് ഇപ്പോൾ റീ സെറ്റിൽമെൻറു നടത്തുവാൻ തീരുമാനിച്ചു എന്നു വിചാരിയ്ക്കുക. അതു നടത്തിയാൽ ഈ പാർവത്യകാരന്മാരുടേയും, മറ്റുദ്യോഗസ്ഥന്മാരുടേയും ഉപദ്രവങ്ങൾ ഉണ്ടാകയില്ലേ?

MR. CHAZHIKKATTU JOSEPH (*Minachil cum Todupuzha*): ഈ ഉപദ്രവം അണ്ടനോടകത്തും ഉണ്ടാകയില്ലല്ലൊ.

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PRESIDENT : I do not understand what the honourable member means. Thrice or four times have I stated that there is no revision annually. I thought it was made perfectly clear. The basic tax is fixed practically permanently, that this, for ever, and the other tax is fixed upon the yield of the land or the surrounding land which will normally be kept the same for three or four years. Thereafter, if a new change occurs it may be taken up separately after being heard by the Government and if there is any decrease on account of any circumstance, a change will be effected. But, normally, it will go on for three or four years. That is the scheme.

MR. CHAZHIKATTU JOSEPH : Thank you, Sir.

MR. K. R. NARAYANAN : ഈ വിഷയത്തിൽ ജനങ്ങൾക്കുള്ള ആശങ്കയും, അഭിപ്രായവ്യത്യാസവും ഇല്ലായ്മചെയ്യുവാനോ, അഥവാ ലഘൂകരിക്കാനോ ഞാൻ എന്റെ ബഡ്ജറ്റ് പൊതുവിമർശനവേളയിൽ ചെയ്ത നിർദ്ദേശങ്ങളെ ഒന്നുകൂടി ഉദ്ധരിച്ചുകൊള്ളുന്നു.

കരം നിണ്ണയിക്കപ്പെടുന്ന സന്ദർഭത്തിൽ, അതായത് കാർഷികാദായ നികുതി എത്രമാത്രമുണ്ടെന്നും, ഏതു നിർദ്ദേശമനുസരിച്ചാണ് നിണ്ണയിക്കപ്പെടേണ്ടതെന്നും ആലോചിയ്ക്കുന്ന സന്ദർഭത്തിൽ പൊതുജനങ്ങൾക്ക് അതേപ്പറ്റിയുള്ള അഭിപ്രായം എന്താണെന്നു അറിയുവാൻ ഏർപ്പാടുചെയ്യേണ്ടതാണ്. ഇപ്പോൾ വില്ലേജ് യൂണിയൻ നിലവിലുള്ള സ്ഥലങ്ങളിൽ, ഇതിനെപ്പറ്റി പൊതുജനാഭിപ്രായം അറിയുവാൻ ആ യൂണിയനെ ചുമതലപ്പെടുത്തുകയും, അതില്ലാത്ത സ്ഥലങ്ങളിൽ അതുപോലുള്ള സ്ഥാപനങ്ങൾ ഏർപ്പെടുത്തി ആ ചുമതല അവക്കു വിട്ടുകൊടുക്കുകയും ചെയ്താൽ അതാതു സ്ഥലത്തുള്ള ജനങ്ങളുടെ അഭിപ്രായഗതികൾ എന്താണെന്നു അറിവാൻ സാധിയ്ക്കും. രണ്ടു പകുതിയൊ മൂന്നു പകുതിയൊ ഒന്നാകെ എടുത്തു് ആ പകുതിയിലുള്ള കർഷകപ്രതിനിധികളേയും, അവിടെയുള്ള ഉദ്യോഗസ്ഥന്മാരെയും ചേർത്തു അവിടവിടെ കാൺഫറൻസു നടത്തി, ആ കാൺഫറൻസിന്റെ ഫലമായി നിശ്ചയിയ്ക്കുന്ന നിരക്കുകൾ നിണ്ണയിച്ചാൽ ജനങ്ങൾക്കു ആ ആശങ്കയിൽ നിന്നും, ബുദ്ധിമുട്ടുകളിൽനിന്നും രക്ഷപ്പെടാൻ കഴിയും. കൊല്ലംതോറും ടാക്സു നിണ്ണയിക്കണമെന്നില്ല. ബേസിക് ടാക്സേഷൻ നടപ്പിലിരിയ്ക്കുന്ന പല രാജ്യങ്ങളിലും രണ്ടും, മൂന്നും കൊല്ലങ്ങൾ കൂടുമ്പോൾ മാത്രമാണ് ടാക്സു നിണ്ണയിയ്ക്കുന്നതു്.

MR. P. K. KURIAKOSE : ഇപ്പോൾ ആദായനികുതി നിണ്ണയിയ്ക്കുന്നതു കൊല്ലംതോറുമാണെന്നു ബഹുമാനപ്പെട്ട മെമ്പർക്കറിയാമോ?

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MR. K. R. NARAYANAN : കാർഷികാദായനികുതിയെ സംബന്ധിച്ചിടത്തോളം എല്ലാ കൊല്ലവും അങ്ങനെ തിട്ടപ്പെടുത്തേണ്ടിവരുമെന്നു തോന്നുന്നില്ല. ഒരു ആംഗ്ലോ-അമേരിക്കൻ സാമ്പത്തികശാസ്ത്രജ്ഞനും ബാംബെ പ്ലാനിംഗ് കമ്മിറ്റിയുടെ ധനകാര്യമന്ത്രിയുമായ മി: ആദം സ്മിത്തു് ഈ കാര്യത്തെപ്പറ്റി പറയുന്നതു് ഒരു കൊല്ലത്തിനും മറ്റൊരു കൊല്ലത്തിനും മദ്ധ്യേയുള്ള വില ക്ലിപ്തം ചെയ്തുകൊണ്ടു റോഡു നിശ്ചയിയ്ക്കുന്നതു് നന്നായിരിയ്ക്കുമെന്നാണു്. അദ്ദേഹത്തിന്റെ അഭിപ്രായം എന്റെ ബഹുമാനപ്പെട്ട സ്നേഹിതൻ മി: കുര്യാക്കോസിന് ആദരണീയമായിരിയ്ക്കുമെന്നു് ഞാൻ വിശ്വസിയ്ക്കുന്നു.

PRESIDENT : Order, order. As a matter of fact the changes, if any, will be in favour of the landholders in the next five or seven years because the present price of paddy and other agricultural products will come down from next year and will go down further in the year after next so that the income tax which is levied on agricultural products being a tax not payable in kind but in money, will be levied on the total amount of produce and as the price of produce lessens the agricultural tax that is collected will naturally become less. Unless honourable members are very keen not to have annual revisions, I should have thought that men like Messrs. Joseph and Kuriakose would be rather anxious in the next two or three years to have these annual revisions, and there after to fix the period of two or three years. If they are anxious not to have annual revisions, this Government will consider having three or five years at a time.

MR. K. R. NARAYANAN : ഈ വിഷയത്തിൽ ഇതിനെക്കാൾ കൂടുതൽ ഒരു നിർദ്ദേശം തരുവാൻ കഴിയുമെന്നു ഞാൻ കരുതുന്നില്ല. ഞാൻ ഈ ഉപക്ഷേപത്തിൽ ചൂണ്ടിക്കാണിച്ചിരിയ്ക്കുന്നതുപോലെ, രണ്ടു മൂന്നു പ്രധാനപ്പെട്ട കാര്യങ്ങൾ ഈ സഭയുടെ ശ്രദ്ധയിൽ കൊണ്ടുവരാൻ ആഗ്രഹിയ്ക്കുന്നു. അതു് വളരെ സംഗ്രഹിച്ചു് ഇവിടെ പ്രസ്താവിക്കാം. ഒന്നാമതു് ഇവിടെ നടക്കുന്ന കർഷകരുടെ പുരോഗമനത്തിനു പ്രധാനമായി നിൽക്കുന്ന വിഘാതം, ഇവിടെ ഭൂമി തുണ്ടുതുണ്ടായി വിഭജിച്ചു് കൃഷി ചെയ്യുന്നതാണു്. ഒന്നു രണ്ടു കൊല്ലങ്ങൾക്കു മുൻപു ഈ നിയമസഭയുടെ ആലോചനയ്ക്കു വേണ്ടി ബഹുമാനപ്പെട്ട മെമ്പർ മി: എൻ. ആർ. കൃഷ്ണൻ ഭൂമി തുണ്ടുതുണ്ടായി മുറിയ്ക്കുന്നതിലുള്ള വൈഷമ്യങ്ങളിൽ നിന്നും കർഷകരെ രക്ഷിക്കാൻ ഒരു ബിൽ അവതരിപ്പിച്ചിരുന്നതായും, ആ ബിൽ ഗവണ്മെൻറു ഭാഗത്തുനിന്നുതന്നെ അവതരിപ്പിക്കാമെന്നു പറഞ്ഞതായും, എനിക്കറിയാം. ഇവിടെ ഇപ്പോൾ കർഷകക്കു് തുണ്ടുതുണ്ടായി മാത്രം ഭൂമിയുള്ളതുകൊണ്ടു് ആവശ്യംപോലെ കൃഷിചെയ്യാനോ, വളംചെയ്യാനോ, ശാസ്ത്രീയമായ രീതിയിൽ കൃഷിനടത്താനോ സാധിയ്ക്കുന്നില്ല. അതുകൊണ്ടു കർഷകരെ

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രക്ഷിയ്ക്കുന്നതിൻവേണ്ടി ആ നിയമം ഗവണ്മെൻറു ഭാഗത്തുനിന്നു തന്നെ കൊണ്ടുവരുവാൻ ഗവണ്മെൻറിനോടു ഞാൻ അപേക്ഷിച്ചുകൊള്ളുന്നു. അങ്ങനെ ചെയ്തില്ലെങ്കിൽ അതു് കർഷകർക്കു വളരെ ദോഷകരമായിരിയ്ക്കും. ഈ കാര്യത്തിൽ ജപ്പാനോ, അമേരിയ്ക്കയോ, ചൈനയോ, ഇംഗ്ലണ്ടോ എടുത്തിരിയ്ക്കുന്ന നയത്തേയും, സംപ്രദായത്തേയുംപറ്റി ഇവിടെ വിവരിക്കാൻ കഴിയുമെങ്കിലും സമയപരിമിതികൊണ്ടു ഞാൻ അങ്ങോട്ടു കടക്കുന്നില്ല.

PRESIDENT I have now received a list of 19 honourable members who wish to speak. We have just a little more then half an hour and therefore I can only give five minutes if I have to call all of them.

MR. P. S. MOHAMED സർ, ഗവണ്മെൻറു ഇപ്പോൾ ഏർപ്പെടുത്താൻ നിശ്ചയിച്ചിരിക്കുന്ന ഭൂനികുതിസംപ്രദായം വളരെ ആദരണീയം തന്നെയാണു്. അതിൽ ആക്ഷേപങ്കിലും അഭിപ്രായവ്യത്യാസം ഉണ്ടെങ്കിൽ, അതു് ആ സംപ്രദായം നടപ്പിൽ വരുത്തുന്ന രീതിയെപ്പറ്റി മാത്രമേ ഉള്ളു. ഏറ്റവും അത്യന്തമായ ഒരു വ്യവസ്ഥയാണു് ഗവണ്മെൻറു ഇപ്പോൾ ഏർപ്പെടുത്തുന്ന ഭൂനികുതി സംപ്രദായമെന്നു് ഏവരും സമ്മതിക്കും.

ഇപ്പോൾ കുടുവടക്കാരുടെ പക്കൽനിന്നും കുടിയനികുതി ഈടാക്കുന്നുണ്ടല്ലോ. എന്നാൽ ഇതിൻെറ പ്രാരംഭഘട്ടത്തിൽ അവർ ഒരു കണക്കും കൃത്യം സൂക്ഷിക്കുക പതിവില്ലായിരുന്നു. എഴുതാനും വായിക്കാനും അറിയാൻ പാടില്ലാത്ത ആളുകളുടെ പക്കൽനിന്നും കുടിയനികുതി വസൂൽ ആക്കിവരുന്നുണ്ടു്. എന്നാൽ കാലക്രമേണ അവർ കണക്കുകൾ സൂക്ഷിക്കുവാൻ തുടങ്ങി. അതുപോലെ കർഷകർക്കു കണക്കുകൾ സൂക്ഷിക്കുന്ന ഏർപ്പാടു് ഇല്ലായെന്നു പറയുന്നുണ്ടെങ്കിലും കാലക്രമേണ അവർ കണക്കുകൾ എഴുതി സൂക്ഷിക്കുന്നതാണു്. കാര്യബോധമുള്ള കർഷകർ എല്ലാവരും കണക്കുകൾ എഴുതുകയും സൂക്ഷിക്കുകയും ചെയ്യുന്നുണ്ടു്. ആണ്ടുതോറും കുടിയനികുതികൊടുക്കേണ്ട കർഷകർക്കു്, സാധനങ്ങൾക്കു നിർണ്ണയിക്കുന്നവിലവ്യത്യാസംകൊണ്ടു്, പലതരത്തിൽ ഉള്ള നൂനതകൾ സംഭവിക്കുന്നതാണു്. അതിനു പരിഹാരമായി അഞ്ചോ ഏഴോ കൊല്ലത്തെയ്ക്കു ഏറക്കുറെ ഒരു വില നിർണ്ണയിച്ചു് അവരേജ് കണക്കാക്കി ഒരു തോതു നിശ്ചയിക്കുന്നപക്ഷം അതിൽ വലിയ ആക്ഷേപം ഒന്നും വരാനില്ല. ഈ കാര്യത്തിൽ വിശേഷിച്ചും കുടിയനികുതിയിൽ, ഗവണ്മെൻറും ജനങ്ങളുംകൂടി സഹകരിച്ചു പ്രവർത്തിക്കേണ്ടതാണു്.

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[Mr. P. S. Mahomed]

ഇനി ഗവണ്മെൻറിന്റെ ഇന്നത്തെ ലാൻഡ് അസൈൻമെന്റെ പോളിസിയെ പറ്റിയാണ് എനിക്കു ഒരു വാക്കു പറയുവാനുള്ളത്. ഇപ്പോൾ ആക്കും കണ്ടമാനം ഭൂമി പതിച്ചുകൊടുക്കുകയില്ലെന്ന് ഗവണ്മെൻറു വിചാരിച്ചിരിക്കുന്നതു നന്നു ആദരണീയം തന്നെയാണ്. എന്നാൽ ചില ചില്ലറ സ്ഥലങ്ങൾ, ഭൂമിപതിച്ചുകൊടുത്തിട്ടുള്ള സ്ഥലങ്ങളുടെ നടുക്ക് ആക്കും പതിച്ചുകൊടുക്കാതെ കിടപ്പുണ്ട്. അങ്ങിനെ കിടപ്പുള്ള സ്ഥലങ്ങൾ ആക്കും പതിച്ചുകൊടുക്കാതെയിരിക്കുന്നതുകൊണ്ടും ഗവണ്മെൻറിനൊ മറ്റുള്ളവക്കൊ യാതൊരു പ്രയോജനവും ഉണ്ടാകുന്നതല്ല. മാത്രമല്ല അതുകൊണ്ട് ഗവണ്മെൻറിന് നഷ്ടം വരുന്നുണ്ട്. അത്തരം സ്ഥലങ്ങൾകൂടി പതിച്ചുകൊടുത്താൽ ജനങ്ങൾ അവയെ കൃഷിക്കായും മറ്റും, മുൻപ് അവക്കു ലഭിച്ചിരുന്ന സ്ഥലത്തോടുകൂടിചേർത്തു ഉപയോഗിച്ചുതുടങ്ങും. അങ്ങനെ ഉള്ള സ്ഥലങ്ങൾ പതിച്ചുകൊടുക്കുന്നതിന് ഗവണ്മെൻറു തയ്യാറാകണമെന്നാണ് എനിക്ക് ഈ അവസരത്തിൽ ഗവണ്മെൻറിനോട് അപേക്ഷിക്കുവാനുള്ളത്. യാതൊരു പ്രയോജനവും ആക്കും ഇല്ലാത്ത ഇപ്രകാരം തുണ്ടു തുണ്ടായി കിടക്കുന്ന ഭൂമികൾ ധാരാളമുണ്ട്. അതു ഗവണ്മെൻറിൽനിന്നും പതിച്ചുകിട്ടാത്ത ഭൂമിയാണെന്ന വിവരം അറിയാതെ, അവരവർ സ്വന്തമാണെന്നു കരുതി ദേഹണ്ഡങ്ങളും മറ്റും, അടുത്ത വസ്തു ഉടമസ്ഥൻ ചെയ്തു എന്നും വരാം. ഈ സ്ഥലങ്ങൾ ചിലപ്പോൾ ഇരുപതിനായിരമോ മുപ്പതിനായിരമോ രൂപാ ചെലവുചെയ്തുണ്ടാക്കിയിരിക്കുന്ന കെട്ടിടങ്ങളുടെ മുൻപിൽ കിടക്കുന്നതുമായിരിക്കും. അര അടിയോ ഒരടിയോ വീതിമാത്രമേ ആ സ്ഥലത്തിനു കാണുകയുള്ളു. അങ്ങിനെ ഉള്ള സ്ഥലങ്ങൾ പതിച്ചുകൊടുക്കാതെ ഇട്ടിരിക്കുന്നതുകൊണ്ട് ഗവണ്മെൻറിന് എന്തു പ്രയോജനമാണുള്ളത്? അതിനാൽ അത്തരത്തിലുള്ള ഭൂമികൾ ജനങ്ങൾക്കു പതിച്ചുകൊടുക്കണമെന്നപേക്ഷിക്കുന്നു.

MR. CHAZHIKATTU JOSEPH: സർ, ഞാൻ ഒരു ചോദ്യം ചോദിച്ചതിൽനിന്ന് ഇപ്പോഴത്തെ നികുതി സമ്പ്രദായത്തെപ്പറ്റി വടക്കൻ തിരുവിതാംകൂറുകാക്ക് എന്തോ ഭീതിയുള്ളതായി വിചാരിച്ചിരിക്കുന്നു എന്ന് അദ്ധ്യക്ഷസ്ഥാനത്തുനിന്നും പറയുകയുണ്ടായി. ഞങ്ങളുടെ പരാതി എന്താണെന്ന് ഞാൻ പറയാം. ആണ്ടുതോറും ആദായം തിട്ടപ്പെടുത്തുക എന്ന വരുമ്പോൾ അതിൽവച്ച് കർഷകർ ആണ്ടുതോറും ബുദ്ധിമുട്ടനുഭവിക്കേണ്ടിവരും എന്നുള്ള വിശ്വാസംകൊണ്ടാണ്. ഞങ്ങൾക്കു [illegible] കരാളിന് ഒരു പറയിടത്തിൽനിന്ന് പതിനാ

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യിരം നാളികേരം കിട്ടുന്നു., അല്ലെങ്കിൽ നിലത്തിൽനിന്നു ആയിരംപറ നെല്ലു കിട്ടുന്നു, അഞ്ചുകണ്ടി മുളകു കിട്ടുന്നു എന്നു വിചാരിക്കുക. അഞ്ചു കൊല്ലത്തേയ്ക്കു, ഇല്ലെങ്കിൽ പത്തുകൊല്ലത്തേയ്ക്കു, ഓരോ ആണ്ടിലും കിട്ടുന്ന സാധനങ്ങൾക്കു വലിയ വ്യത്യാസമൊന്നും വരുകയില്ല. ഒരു പക്ഷേ പതിനായിരം തേങ്ങാകിട്ടുന്ന പുരയിടത്തിൽനിന്നു അടുത്തആണ്ടിൽ ഒൻപതിനായിരമോ പതിനോരായിരമോ തേങ്ങാ കിട്ടി എന്നുവരാം അല്ലാതെ അതിൽ കൂടുതൽ വ്യത്യാസം വരുകയില്ല. മുളകിന്റെ കായ്വും അതുപോലെതന്നെ. അതിനും വലിയ വ്യത്യാസം വരുകയില്ല. അങ്ങനെ നോക്കുമ്പോൾ ഏറെക്കുറെ ആറുകൊല്ലത്തേക്കു ആ പുരയിടത്തിൽനിന്നു അല്ലെങ്കിൽ ആനിലത്തിൽനിന്നു കിട്ടുന്ന സാധനങ്ങൾക്കു എന്താടായം കിട്ടും എന്നു കണക്കാക്കാൻസാധിക്കും. എന്നാൽ മറെറാരു പ്രധാന കായ്യമാണു ഇവിടെ ചോദിക്കേണ്ടതായി ഉള്ളതു. അതായതു ഈ സാധനങ്ങളുടെ വില ആണ്ടോടാണ്ടു വ്യത്യാസപ്പെട്ടുകൊണ്ടിരിക്കുന്നു. ഫ ഫ ഫ ഠ-ലെ വിലയേക്കാൾ വളരെ വ്യത്യാസം ഫ ഫ ഫ ഫ-ൽ വരും. ഈ നിലയിൽ കർഷകൻ കൊടുക്കേണ്ട ആടായനികുതി കണ്ടുപിടിക്കുന്ന സാധനങ്ങളെ അഞ്ചോ ആറോ കൊല്ലത്തിലൊരിക്കൽ തിട്ടപ്പെടുത്തിയാൽ മതി. എന്നാൽ അവയുടെ വില ആണ്ടുതോറും നിർണ്ണയിക്കേണ്ടിയിരിക്കുന്നു. ഇപ്പോൾ ആയിരം തേങ്ങായ്ക്കു ഫ ഠ ഠ രൂപാ വില ഉണ്ടെന്നിരിക്കട്ടെ. ഫ ഫ ഫ-ൽ പതിനാറോ പതിനേഴോ രൂപായേ വില ഉണ്ടായുള്ളു എന്നു വരാം. അങ്ങനെ വന്നാൽ ഇപ്പോൾ നിശ്ചയിക്കുന്ന ആടായനികുതിയുടെ അഞ്ചിലൊന്നു ആടായനികുതിയെ അപ്പോൾ ഒരു കർഷകനിൽനിന്നു ഗവണ്മെൻറു വാങ്ങിക്കാവൂ. അതു ആപ്പീസിലിരുന്നു ചെയ്താൽ മതിയാകും. ഇവിടെ ആണ് വിഷമം വരുന്നതു. ഈ വിഷമത്തെ ഗവണ്മെൻറു നിശ്ചയമായും പരിഹരിക്കേണ്ടതാണു.

MR K. G. KESAVAN NAIR: ഒരുകൊല്ലത്തേ നെൽകൃഷിയിൽ വിളവു ഉണ്ടായില്ല, അല്ലെങ്കിൽ കൃഷി പിഴച്ചുപോയി, എന്നാൽ എന്തു ചെയ്യണം?

PRESIDENT Order, order. I would earnestly request honourable members not to interrupt each other because I can give only five minutes each.

MR. CHAZHIKATTU JOSEPH : ഒരു പുരയിടത്തിൽനിന്നും ആറുകൊല്ലം കൊണ്ടു കിട്ടുന്ന ആടായം എന്താണെന്നു നിശ്ചയിച്ചു് അതിൽനിന്നും ആവറേജുകണക്കാക്കി ഒരു കൊല്ലത്തെ ആടായത്തിന്റെ താരിപ്പു നിശ്ചയിക്കുന്നതിൽ ഞങ്ങൾക്കു ഒരാക്ഷേപവും ഇല്ല. എന്നാൽ അഞ്ചു

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[Mr. Chazikkattu Joseph.]

നെ ആദായം തിട്ടപ്പെടുത്തുന്ന കാര്യത്തിൽ ഒരു ക്രമവും നീതിയും പാലിക്കുന്നതിനുവേണ്ടി ഗവണ്മെൻറു നീതിമാന്മാരായ ഉദ്യോഗസ്ഥന്മാരെതന്നെ നിയമിക്കേണ്ടതാണ്. അങ്ങനെ നിയമിക്കുന്നില്ലെങ്കിൽ അതേപറ്റി വീണ്ടും ഗവണ്മെൻറിന്റെ പക്കൽ പല പരാതികളും വന്നുകൊണ്ടിരിക്കും. അത്തരം ഉദ്യോഗസ്ഥന്മാർക്കു എതിരായി തെളിവുകൊടുക്കേണ്ടതുമതല ഞങ്ങൾക്ക് എപ്പോഴും വന്നുകൊണ്ടിരിക്കുകയും ചെയ്യും. ആദായം തിട്ടപ്പെടുത്തുന്നതിനെപ്പറ്റി ഏതെങ്കിലും തരത്തിലുള്ള ഒരു തീരുമാനം ചെയ്യാൽ അതിനുവേണ്ട തെളിവു കൊടുത്തു തീരുത്താനുള്ള അവകാശം ഞങ്ങൾക്കുണ്ടായിരിക്കണം. ബേസിക് ടാക്സ് ഇപ്പോൾ സെൻറിനു് കാശു എന്നു വെച്ചിരിക്കുന്നതു സപ്പം കൂടുതലാണ്.

MR. S. SANKARANARAYANAN TAMPI (*Karunagapally cum Karthikapally*): Sir, I stand up to make some observations upon this subject to vindicate the spirit of service of the State Congress because a certain honourable member has alleged that it is not out to serve the people. Many applications have been received by several members of this House on the difficulties that may be experienced by the ryots in the matter of assessment of agricultural income tax as soon as it is introduced and my submission is that the present revised system of land policy is one which the State Congress cannot endorse. Sir, we stand for total abolition of land tax as such and the proposed system is not going to benefit the ryots in any way. It is only a stunt, I must say.

PRESIDENT: No doubt it is a stunt (Laughter). But the question is whether the honourable member is against the agricultural income tax also.

MR. S. SANKARANARAYANAN TAMPI: Certainly not. We are for agricultural income tax and not against it. Land tax as such must be completely abolished and instead an agricultural income tax on a progressive scale must be insisted upon. That is our stand.

According to the settlement reports more than 5/8th of the total acreage in Travancore is dry land and not wet land. The rate of assessment rose from 4 chs. to 28 chs. per acre and today according to the new policy, if land tax is going to be fixed at a basic rate of 25 chs. per acre, how is the ordinary ryot going to be benefited?

PRESIDENT: I may tell the honourable member that the ordinary ryot below the Rs. 2,000 level pays nothing. That is the idea because any agricultural income tax will only have to start with a high minimum say Rs. 2,000 a year. Income below that minimum should not be taxed. What is the honourable member's view?

MR. S. SANKARANARAYANAN TAMPI: Sir, my view is that people who edrive an income below a particular limit which may be called the

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exemption limit should not be taxed at all. The question naturally may arise as to how the proprietory right of the crown over the soil can be symbolised. My submission for that is that a fee, based on extent, may be fixed by Government on transfers effected either by operation of law or by voluntary act of transfer.

With regard to the new policy, it is a most intricate problem which has many implications and I do not propose to enter into it in detail. All the same I submit that land tax has to be abolished, and in its place an agricultural income tax on a progressive scale should be insisted upon. The source of revenue is not going to be prejudicially affected because other civilised systems of taxation can be introduced in Travancore not to the detriment of the poor but to the detriment of the rich. I am glad that this Government have always been following a policy of taxing the rich and not the poor, but the present system of land tax is not going to affect beneficially the interests of the ryot. With these observations I close.

MR. PULIYOOR T. P. VELAYUDHAN PILLAI : സർ, സമയം ക്ലിപ്തപ്പെടുത്തിയിട്ടുള്ളതുകൊണ്ട് സുദീർഘമായ ഒരു പ്രസംഗം ചെയ്യണമെന്ന് ഞാൻ വിചാരിക്കുന്നില്ല. ഞാൻ ഒന്നാമതായി പറയണമെന്നുദ്ദേശിക്കുന്നതു ബേസിക്ടാക്സ് വേണ്ടോ വേണ്ടയോ എന്നുള്ളതിനെപ്പറ്റിയാണ്. ബേസിക്ടാക്സ് ഏർപ്പെടുത്തണമെന്നതന്നെയാണ എന്റെ സുദൃഢമായ അഭിപ്രായം. എന്നാൽ ഇപ്പോൾ നിശ്ചയിച്ചിട്ടുള്ള സെന്റൊന്നിന്-രൂ കാശ് എന്നുള്ള ക്രമം വളരെ കുറഞ്ഞതാണ്. ഇപ്പോൾ നിലവിലിരിക്കുന്ന വ്യവസ്ഥയനുസരിച്ച ഏറ്റവും കുറഞ്ഞ കരം, നിലത്തിന് ഏക്കറൊന്നിന പതിനെട്ടേകാൽ ചക്രവും പുഞ്ചയിടത്തിന് ഏക്കറൊന്നിന രു ചക്രവുമാണ്. ഈ ക്രമം നോക്കുന്ന പക്ഷം ബേസിക്ടാക്സ് എന്ന നിലയിൽ ശരാശരി ഏക്കറൊന്നിന് ഒരു ചക്രം നർദ്ദേശിച്ചിരിക്കുന്നതു കുറഞ്ഞതാണെന്നു കാണാം. ഈ കാര്യത്തെപ്പറ്റി ബഡ്ജറ്റ് പൊതുനിരൂപണാവസരത്തിൽ ഞാൻ പ്രതിപാദിച്ചിട്ടുണ്ട്. ഈ ബേസിക്ടാക്സ് നിശ്ചയിക്കുന്നതിനോടനുബന്ധിച്ച് മറ്റൊരു കാര്യം കൂടി ആലോചിക്കേണ്ടതുണ്ട്, അതായതു ചില കുടുംബക്കാർക്ക് കരമൊഴിവായി കൊടുത്തിട്ടുണ്ടായിരുന്ന വസ്തുക്കളിൽ ഏതാനംഭൂമികം കൈമാറ്റം നിമിത്തം അന്യാധീനവശം പോയതുകൊണ്ട് ഇപ്പോൾ അവർക്കാരുമുള്ള ഭൂമിക്ക് കരം വർദ്ധിഞ്ഞിട്ടുണ്ട്. എന്നാൽ അന്യാധീനം ചെയ്യിട്ടില്ലാത്ത കരമൊഴിവു വസ്തുക്കൾക്ക് ഇപ്പോഴും കരം ഇല്ലാതാണിരിക്കുന്നതു. ഈ കാര്യത്തെപ്പറ്റി ഗവർണ്മെന്റ് ശരിയായി ചർച്ച ചെയ്യേണ്ടിയിരിക്കുന്നു. എന്റെ അഭിപ്രായത്തിൽ ടാക്സ് ഫ്രീ ആയിട്ട വസ്തുക്കൾ തുക്കി കൊടുത്തിരുന്നു

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[Mr. Puliyoor T. P. Velayudhan Pillai,]

വോ ആ കുടുംബക്കാർതന്നെ ആ വസ്തുക്കൾ അനുഭവിച്ചുവരികയാണെങ്കിൽ ആ വസ്തുക്കളെ ഈ ബേസിക്ടാക്സിൽനിന്നും ഒഴിവാക്കണം.

രണ്ടാമതു്, ജന്മം വസ്തുക്കളെപ്പറ്റിയാണു്. നിലവിലിരിക്കുന്ന വ്യവസ്ഥ അനുസരിച്ചു ഗവണ്മെൻറുകരത്തിൻെറ എട്ടിലൊരു ഭാഗം മാത്രമേ ജന്മം വസ്തുക്കൾക്കു രാജഭോഗമായി കൊടുക്കേണ്ടതുള്ളൂ. അതുകൊണ്ടു ജന്മം വസ്തുക്കൾക്കു പ്രത്യേകം ഒരു ബേസിക് ടാക്സു് വേണോ അതോ പൊതുവേയുള്ള ബേസിക്ടാക്സു് തന്നെ മതിയോ എന്നും ആലോചിക്കേണ്ടതാണു്. പുഞ്ചാരപ്പാട്ടവസ്തുക്കൾക്കു നിശ്ചയിക്കാവുന്ന ബേസിക് ടാക്സ്തന്നെ ജന്മംവസ്തുക്കൾക്കു നിശ്ചയിക്കുവാൻ ഇടയാകുന്നപക്ഷം ജന്മവസ്തുക്കൾ അനുഭവിക്കുന്നതായ കുടിയാന്മാക്കു തൽമൂലം സാരമായ കഷ്ടനഷ്ടങ്ങൾക്കു കാരണമായിതീരുന്നതാണു്. ഇക്കാര്യവും ചിന്താവിഷയമാക്കേണ്ടതാണു്. മൊത്തത്തിൽ അഗ്രിക്കൾച്ചറൽ ഇങ്കംടാക്സു് ചുമത്തുന്നതിനെപ്പറ്റി ആലോചിക്കുമ്പോൾ ചില കാര്യങ്ങൾ പ്രത്യേകം പരിഗണിക്കേണ്ടതാണു്. അഗ്രിക്കൾച്ചറൽ ഇങ്കംടാക്സു് ചുമത്തുവാനുള്ള ആദായത്തിൻെറ ഇപ്പോഴത്തെ മിനിമം ഒരാളിൽ കിട്ടുന്നില്ലെങ്കിൽ, അതായതു്. രണ്ടിൽ രണ്ടായിരം രൂപാ ഒരു ലെവലായി നിശ്ചയിച്ചാൽ ഈ രണ്ടായിരം രൂപയും കൃഷിയിൽനിന്നും ആദായം കിട്ടുന്നില്ലെങ്കിൽ അയാളിൽനിന്നും കാർഷികാദായനികുതി ഈടാക്കുവാൻ പാടില്ലാത്തതാണു്. ഒരാളിനു ൧൫൦൦ രൂപാ കൃഷിയിൽ നിന്നും ൪൦൦ രൂപാ മറ്റിനത്തിൽനിന്നും, അങ്ങിനെ രണ്ടും കൂടി നോക്കുമ്പോൾ ൨൦൦൦ രൂപാ ആദായം കിട്ടുന്നുണ്ടെങ്കിൽ അയാളെ ടാക്സ് ചെയ്വാൻ പാടില്ല. അതിനാൽ അഗ്രിക്കൾച്ചറൽ ഇങ്കംകൊണ്ടു മാത്രം നികുതിചുമത്താവുന്ന ക്ലിപ്തമുകയോ ക്ലൃപ്തമല്ലാതോ വരുന്നവരിൽ നിന്നു മാത്രമേ ടാക്സ് ഈടാക്കാവൂ. അയാൾക്കു കിട്ടുന്ന മറ്റാദായങ്ങൾ കാർഷികാദായത്തിൽ കൂട്ടിച്ചേർത്തു കാർഷികാദായനികുതി ചുമത്തുവാൻ പാടില്ല.

PRESIDENT : In view of that particular case, the honourable member will escape the tax. 600 will be below the limit and 1,500 also will be below the limit.

MR. PULIYOOR T. P. VELAYUDHAN PILLAI : സർ, അഗ്രിക്കൾച്ചറൽ ഇങ്കംടാക്സ് നിശ്ചയിക്കുന്ന വിഷയത്തിൽ അഗ്രിക്കൾച്ചറൽ ഇങ്കം മാത്രമേ ഒരു തോതായി നിശ്ചയിക്കാവൂ എന്നാണു് എൻെറ അഭിപ്രായം. കൂടാ

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തെ ഏതുതരത്തിലുള്ള തോതു ഗവണ്മെൻറ് നിശ്ചയിച്ചിരുന്നാലും കുറഞ്ഞതു് ഇത്ര ഏക്കർ കരഭൂമിയോ ഇത്ര ഏക്കർ നിലമോ ഉള്ളവർക്കു ആദായനികുതി നിശ്ചയിക്കുന്നതിലേക്കായി ഡിമാൻറുനോട്ടീസയക്കാൻ പാടില്ലെന്നു വ്യവസ്ഥ ചെയ്യേണ്ടതാണു്. അതായതു് ഇത്ര ഏക്കർ പുരയിടവും ഇത്ര ഏക്കർ നിലവും ഉള്ളവരിൽനിന്നും അഗ്രിക്കൾച്ചറൽ ഇങ്കംടാക്സ് ഈടാക്കുന്നതല്ലെന്നു വ്യവസ്ഥ ഉണ്ടാക്കണം. ഏററവും കുറഞ്ഞതു മതി. ഈ വ്യവസ്ഥകൊണ്ടു താഴ്ന്നതരം ഉദ്യോഗസ്ഥന്മാരുടെ അനാവശ്യവും അടിസ്ഥാനരഹിതവുമായ ക്രൂരക്രൂടെയുള്ള വിഷമങ്ങളിൽ നിന്നും കുറെപ്പേരെങ്കിലും രക്ഷപ്പെട്ടും. സാധാരണ ഡിവിഷൻപേഷ്കാരുടെ അദ്ധ്യക്ഷതയിൽ നടത്തുവാൻ പോകുന്നതായി ഈ സഭയിൽ ദിവാൻ പ്രസിഡൻറ് പ്രസ്താവിച്ചിട്ടുള്ള കാൺഫ്രൻസുകൾ മുഖേനയല്ലാതെ ഇതെപ്പററി അവസാനമായ തീരുമാനം ഗവണ്മെൻറു കല്പിക്കുന്നതിനു മുമ്പു ഉദ്യോഗസ്ഥാനുദ്യോഗസ്ഥപ്രതിനിധികൾ അടങ്ങിയ ഒരു കമ്മിററി രൂപീകരിച്ചു ഈ പദ്ധതിയിൽ അന്തർഭവിച്ചിട്ടുള്ള അതിപ്രധാനമായ വിവിധവശങ്ങളെപ്പററി വിശദമായി ചർച്ചചെയ്യുന്നതിനുള്ള അവസരം കൊടുക്കേണ്ടതാണു്: ഡിവിഷൻ ആഫീസറന്മാരുടെ അദ്ധ്യക്ഷതയിലുള്ള കാൺഫ്രൻസുകൾകൊണ്ടു കാര്യമായ യാതൊരു പ്രയോജനവുമുണ്ടാകയില്ല. ഭരണമേധാവിയായ അങ്ങുക്രൂടെ ഉൾപ്പെട്ട ഒരു കമ്മിററിയുടെ മുകോപരിച്ചുള്ള ചർച്ചയിൽനിന്നും ജനങ്ങൾക്കുള്ള അഭിപ്രായഗതികൾ എന്താണെന്നു ഗവണ്മെൻറ് നേരിട്ടു് അറിയാൻ കഴിയുന്നതുപോലെ ഡിവിഷൻപേഷ്കാരുടെ അദ്ധ്യക്ഷതയിൽ കൂടുന്ന കാൺഫ്രൻസിൽനിന്നും അറിയാൻ സാധിക്കുകയില്ല. അതുകൊണ്ടു അങ്ങിനെയുള്ള ഒരു കമ്മിററിക്രൂടി രൂപീകരിക്കണമെന്നു അപേക്ഷിച്ചുകൊള്ളുന്നു.

PRESIDENT: Mr. Nesamony will now speak.

MR. K. K. CHELLAPPAN PILLAI: On a point of order, Sir, Mr. Nesamony has been called to speak but in the order.....

PRESIDENT: Order, order. I thought when honourable members gave their names to me and when they amounted 19, that the other system was abolished.

MR. K. K. CHELLAPPAN PILLAI: It was stated specifically that at first people would be called in the order and then only.....

PRESIDENT: Very well. I will call Mr. Nesamony later. Mr. Kuriakose.

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MR. P. K. KURIAKOSE : സർ, ഭൂനികുതിയോ കാർഷികാദായനികുതിയോ ഏർപ്പെടുത്തുന്നതു സംബന്ധിച്ചു രണ്ടു മൂന്നു പ്രധാന സംഗതികൾ ഗവണ്മെൻറിന്റെ ശ്രദ്ധയിലേക്കു വിഷയീഭവിപ്പിക്കണമെന്നു ഞാൻ വിചാരിക്കുന്നു. ഒന്നാമതായി ഈ വക നികുതികൾ ക്രമേണക്രമേണ ഭേദഗതി വരുത്താതെ കുറെ നിശ്ചിതകാലത്തേയ്ക്കു സ്ഥിരമായ ഒരു തുക ചുമത്തുന്നതു നന്നായിരിക്കും. രണ്ടാമതായി ഏതു വിടെയാണോ കൂടുതൽ നികുതി ഏർപ്പെടുത്തുന്നതു അവിടെ കൃഷിചെയ്യുന്നതിനു കൂടുതൽ പ്രോൽസാഹനവും പ്രേരണയും കൊടുക്കത്തക്കനിലയിലായിരിക്കണം. മൂന്നാമതു നികുതി ഈടാക്കുന്ന വിഷയത്തിൽ, നാലഞ്ചു വകുപ്പുകാർ ഒരേ സമയത്തു ചെന്നു കർഷകനെ ഉപദ്രവിക്കാതെ, ഒന്നോ, കൂടിയേ തീരൂ എങ്കിൽ, രണ്ടോ വകുപ്പുകാർ മാത്രം നിശ്ചിതസമയത്തും സ്ഥലത്തും കരം പിരിക്കത്തക്കനിലയിൽ വ്യവസ്ഥ ചെയ്യണം.

കൃഷി ചെയ്യുന്നതുതന്നെ രണ്ടു തരത്തിലാണ്. ഒന്നു പാട്ടവ്യവസ്ഥയിലും മറേതു പാതിവാരവ്യവസ്ഥയിലും. തനതായി കൃഷിചെയ്യുന്നതിനെപ്പറ്റിയല്ല, ഞാൻ പറയുന്നതു്. പാട്ടത്തിനു കൊടുക്കുന്ന നിലത്തിൽ പാട്ടക്കാരൻ ശരിക്കു വളമിട്ടു കൃഷി ചെയ്യുമെങ്കിലും വാരത്തിനു കൊടുക്കുന്ന നിലത്തിനു വളവും മറും വേണ്ടപോലെ ഇടാതെ കുറെക്കാലം കഴിയുമ്പോൾ, ആ നിലം വളരെ മോശമാക്കി കളയുന്നു. കൃഷിചെയ്യുന്ന നിലത്തിൽനിന്നും കിട്ടുന്നതിന്റെ ഒരു വീതം ഗവണ്മെൻറിനും കൊടുക്കണമെന്നു വന്നാൽ അവരുടെ പ്രയത്നം വളരെ കുറയും. അതുകൊണ്ടു് ഒരു നിശ്ചിതകാലത്തേക്കു ഒരു നിശ്ചിതമായ കരമോ നികുതിയോ ഏർപ്പെടുത്തുന്ന പക്ഷം ഏതുതരത്തിൽപ്പെട്ട കർഷകനായാലും അവൻ കൃഷിയിൽ അനാസ്ഥ പ്രകടിപ്പിക്കയില്ല. ഇതിനും പുറമേ പലരും കൂടി നികുതി പിരിക്കാൻ ചെന്നു അവനെ ശല്യപ്പെടുത്തുന്നതും ശരിയല്ല.

MR. G. NARAYANAN TAMPI : പലരും കൂടി എന്നുള്ള വാക്കിന്റെ അർത്ഥം മനസ്സിലാകുന്നില്ല.

MR. P. K. KURIAKOSE : ഭൂനികുതി പിരിക്കുന്നതു പാർവത്യകാർ, ഇങ്കംടാക്സ് പിരിക്കുന്നതു് ഇങ്കംടാക്സ് ഡിപ്പാർട്ടുമെൻറു്. കാർഷികാദായങ്ങൾക്കുള്ള ഡ്യൂട്ടി പിരിക്കുന്നതു എക്സൈസ് ഡിപ്പാർട്ടുമെൻറുകാർ. ഇങ്ങനെ മൂന്നു കൂട്ടരാണു് ഇപ്പോൾ നികുതികൾ ഈടാക്കിവരുന്നതു്. ഒരു ഉദാഹരണം പറയാം.

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റബ്ബർ കൃഷി നടത്തുമ്പോൾ സാധാരണ പുവട്ടിൽ ടാപ്പു ചെയ്തു കറയെടുക്കുന്നു. കുറെ നാൾ കഴിയുമ്പോൾ റബ്ബർമരത്തിന്റെ ശാഖകൾ ടാപ്പു ചെയ്യുന്ന മട്ടിലാണ് കൃഷി ഉല്പന്നങ്ങൾക്ക് ഡ്യൂട്ടി ഈടാക്കുന്നത്. അതു് എക്സൈസുകാർ പുമതലപ്പെട്ട് ഈടാക്കിവരുന്നു. ക്രമേണ ആ സ്ഥലത്തെ സംബന്ധിച്ചുള്ള ഭൂനികുതി റവന്യൂഡിപ്പാർട്ടുമെൻറുകാരും ഈടാക്കുന്നുണ്ട്. ഇതൊന്നും പോരാഞ്ഞിട്ട് ഞാൻ മുൻപുപറഞ്ഞ രീതിയിൽ റബ്ബർമരത്തിന്റെ (ഫ്രൂട്ട്സ്) കായ്കളിൽനിന്നും ടാപ്പിങ്ങ് നടത്തി കറയെടുക്കുന്ന സമ്പ്രദായത്തിലാണ് ഇപ്പോൾ കൃഷിഭൂമിയായി കുതി ഉണ്ടാക്കിയിരിക്കുന്നത്. അതു് ഇപ്പറഞ്ഞ രണ്ടു ഡിപ്പാർട്ടുമെൻറുകാരുമല്ല, ഇങ്കംടാക്സുകാരാണ് അതു വസൂൽ ചെയ്യേണ്ടതു്.

MR. K. M. PAUL: Sir, there seems to be a general agreement among the honourable members regarding the imposition of the basic tax. But I think even the proposed basic tax of 4 cash per cent is far in excess of the average tax now levied both for wet lands and dry lands in the State. I think it might be safely reduced to 3 cash as my honourable friend Mr. Velayudhan Pillai has suggested.

My friend Mr. Joseph has very clearly explained the difficulties and anxieties felt by the agriculturists in the matter of the final assessment consequent on the variations in the price of commodities from time to time. There is a general anxiety felt by the agriculturist class that the highest price obtained in any year is taken for calculating the taxable amount by the Income Tax authorities. I will cite one instance which has come to my knowledge. In an assessment order the Income Tax Collector has stated the following:—'The assessee's main income is paddy. Paddy was fetching up to Rs. 4/- per para in the black market in the year 1118. I therefore assess at the rate of Rs. 4.' Such fantastic assessments are already taking place. That is the reason why I said there is considerable anxiety felt by the agriculturists in regard to the execution of the proposed measure. As my friend Mr. Joseph suggested, I would request the Government to have a quinquennial settlement after ascertaining the produce for one year which in my opinion will not vary very much from year to year. The Government should then fix the price of commodities from time to time. The assessable income can thus be easily calculated.

As regards the taxable minimum I think an income of Rs. 3,000 would be a very reasonable amount.

MR. CHAZHIKATTU JOSEPH: ആയിരം ആയിരത്തഞ്ഞൂറ് എന്നൊക്കെ പറഞ്ഞുകാണുന്നു, ഡെഫനിറ്റായിട്ട് പറഞ്ഞുകാണുന്നില്ല.

PRESIDENT: He suggested Rs. 3,000.

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MR. K. M. PAUL: Another matter which I wish to bring to the attention of this House is with regard to the Jenmom lands and the rate at which the settlement pattom is fixed. The tax on Jenmom lands at present is 1/8 of the pattom. This pattom is fixed arbitrarily by the settlement authorities in order that there may not be any fall in the existing revenue. The pattom fixed for many of these lands is far in excess of their actual yield per year and as such considerable difficulty is being felt by the agriculturists when they are asked to pay the settlement pattom to Government. Similar Pandarapattom lands adjoining these lands are classed under different tharams. Therefore I would request Government that the collection of paddy according to settlement pattom from Jenmom lands may be revised according to the actual yield of the lands.

Apart from the difficulties experienced at the hands of the Government officials, for the collection of paddy, I will just point out one other difficulty.

MR. PULIYOOR T. P. VELAYUDHAN PILLAI: Is the honourable member referring to payment of tax on agricultural income or of paddy for the procurement.

MR. K. M. PAUL: Procurement.

MR. G. NARAYANAN TAMPI: I rise to a point of order. This question has nothing to do with the Land Revenue demand.

MR. K. M. PAUL: I am speaking on the motion for reduction of the total grant. Suppose a land is leased out by a Jenmi for say, 50 paras of paddy, the settlement pattom fixed for the land may be 65 or 75 paras of paddy. In such a case when the revenue (President's Bell.)

MR. CHANDRASEKHARA BHATTATHIRI (*The Travancore Jenmies South*): I wish to point out to Government how the abandoning of the idea of a resettlement prejudically affects the jenmies. In moving this motion, it should not be understood that I am against the policy of levying agricultural income tax. I am entirely one with the Government and the bulk of the opinion of this House in adopting a policy by which the Government will get an increased revenue in proportion to the higher productivity of the land. But at this time, I would be failing in my duty if I do not bring to the notice of Government how it prejudicially affects the jenmies. Whether the benefit due to the increased productivity of the land could be given to a jenmy as well was considered at the time when the amendment of the Jenmi Kudiyan Act was under discussion by the House. Considering all the merits and defects of the question, it was conceded that the jenmi is entitled to get 10 per cent of the benefit due to the increased productivity of the land at the time of the future revenue settlement. What I want to bring home to the Government is, by abandoning this scheme of a new settlement, the jenmi stands to lose the prospective benefit which he is entitled to under Section 14 of the Act. How this loss could be compensated, is a question which will have to be considered by the Government.

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At this instance, I want to bring to the attention of Government, one fact also. That is in regard to the future policy regarding the Agricultural income tax. I am in full agreement with the suggestion made by the honourable member Mr. T. P. Velayudhan Pillai in fixing a minimum standard, so that the holders of lesser extent of lands may not be subject to the bombardment of the persons who are saddled with the responsibility of levying tax. Suppose a person is in possession of 50 cents of land. The actual income may not exceed Rs. 1,000. Unless a safeguard is provided, the officer who goes about assessing the income of the lands may find opportunities to squeeze some money from that person who holds a little area.

Similarly I wish to bring to the attention of Government, the delay caused in the disposal of the Pokkuvaravu cases. It has a bearing on the question of assessment and collection of income tax in future. Suppose the question arises, how much is a person to be assessed? The person who is responsible for collection has to refer to the Thandaper and see what lands stand in the name of the person. Unless that register is kept up-to-date, the officer will not be able to get correct information. Instances may arise where a person may be assessed to income tax for being in possession of a certain property according to the Government records, but which he actually may not be in possession of. It may be that he has sold it off and Pokkuvaravu not being effected the new name not written in the register. Instances of escaping payment also may occur. A person might have acquired a piece of land but the pokkuvaravu might not have been effected. When the question of actual assessment comes, it is done by reference to the thandaper and it is likely that this property may be omitted in the assessment of his income. It is not possible for an officer to go to every plot and see that property is in possession of the thandaper holder. What he can do is to refer to the Government record concerned and make the proper assessment. The inordinate delay in the effecting of the pokkuvaravu affects the jenmi. The speedy disposal of the pokkuvaravu cases will facilitate the speedy collection of jenmikaram also.

There is one more aspect which I want to stress. Suppose a jenmi karanavan dies. The next man comes and files a petition for effecting pokkuvaravu in the Perpidi. Only after effecting the pokkuvaravu, is he able to get the money for himself. I have come across instances where it is two years since the petitions are filed and the pokkuvaravus have not yet been effected. This delay in effecting pokkuvaravu has created great difficulties to the jenmies. Therefore I would urge upon the Government to speed up the disposal of the pokkuvaravu cases which are totally neglected under the present system. Moreover it is an absolute necessity also.

MR. P. S. NATARAJA PILLAI (*Chirayinkil cum Nedumangad*): Sir, the question of abolishing or changing the Land Revenue System of the State is a vital one which affects the future interests of our country. For my part, I congratulate the Government in havin

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[Mr. P. S. Nataraja Pillai.]

decided to tackle this question and to give relief to the agriculturists. As the proposition now stands it has been definitely announced by the head of the administration that land tax, as such, as existing today, will be abolished so as to remedy the inequalities in the assessments and that a basic tax will be realised to the extent of 25 lakhs of rupees or something to that tune. Under the Ayacut Revenue we are now getting only 36 lakhs of rupees. This reform thus actually benefits the rate payers of the country to the extent of Rs. 11 lakhs. In addition to the inequality of the assessment the vexatious nature of the land tax is a thing which has to be considered by Government. Agriculture, as such, has never been a profitable concern; the average holding of land being about 43·6 cents or so has also to be remembered. The average ryot who cultivates that land must therefore be an impoverished ryot. These 36 lakhs of rupees, or at the change of the rate now proposed 25 lakhs of rupees is going to be realised from them. But in spite of the inequalities of the assessment which require immediate remedy, I for one, will ask you, Sir, to tackle the problem of abolishing the land revenue *in toto*. I know there will be great difficulties and greater problems will crop up for solution. There are various tenures which have to be gone into. Then the right of sovereignty has to be gone into. The rate of assessment has to be gone into. So, it is a probem which the Government must consider deeply before entering on the basic tax proposition which has to be realised from the poor agriculturists. This basic tax, as stated by my friends, as proposed by Government is also high. Under the Ayacut revenue the highest assessment was only about 28 chs. per acre; the proposed basic tax is 25 chs. Therefore I for one, aim for the total abolition of the land tax as it exists today.

But there must be some kind of arrangement to exercise sovereignty. Assessment of land revenue more or less depends upon the maintenance of land records. Proper land records and survey records must be maintained. For my part I would urge compulsory registration of all pattas on payment of fees on a progressive scale on the basis of the land owned by each pattadar. That kind of arrangement, if compulsorily enforced, will bring about a kind of relationship between the landholder and the Government and for the exercise of sovereignty.

PRESIDENT: Does the honourable member also suggest a tax on every alienation. Supposing there is alienation of certain lands. That is what is practically done in the Soviet Russia. Any person having say, a fountain pen who is selling it to a neighbour has to pay tax. Soviet Union raises about Rs. 1980 crores by such sales tax on commodities and turnover. Is that what the honourable member suggests?

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MR. P. S. NATARAJA PILLAI: I have not thought of that. I am one who is wedded to the imposition of a tax on high income and as such if it is a turnover tax there also a minimum should be fixed. My point is this, Sir. It is in the interests of the country that the poor ryot who lives a hand-to-mouth existence must be given relief at once. And I believe it is with that object Government have approached this problem. It requires a careful study and a patient consideration of all the relevant facts before we can settle it satisfactorily..

I, for one, will urge the imposition of the agricultural income tax based at a minimum of two to two thousand five hundred rupees, which the Government may fix after due consideration. In that connection, I will put forward one specific suggestion for the difficulties my friends have been urging. Namely the difficulties of victimisation that will occur by this assessment. For that I would suggest that a statutory board should be instituted once in five years to enquire into the basic principles on which the agricultural income has to be calculated. During this period of five years the Government or the taxpayer may ask for a revision of the rates so fixed. If such a statutory board is established and they are given the right of enquiry and to fix the rates, it will save a lot of heart-burning.

The Government can call upon the Board to revise the rates in accordance with the market rates prevalent. With regard to assessment of income tax, I would urge that in each taluk a board be constituted with income tax collectors with non-officials to function as assessors. After the preliminary assessment by the collector, if the assessee protests against assessment, the board should take evidence and decide. Such a decision should be appealable to the Chief Revenue Authority. The prevalent practice in working the Income Tax Regulation is that the assessment, order is made without taking evidence. My contention is, before the order of assessment is made, an opportunity must be given to the persons concerned who desire to protest, to do so. The order may be given in writing so that when it is appealable, the Chief Revenue Authority who hears the appeal may decide the case according to facts and evidence placed before him. These are the specific suggestions I would put forward and with all the earnestness I can command, I would request Government not only to consider the question of the abolition of land tax as such since that alone will relieve the poor agriculturist of Travancore, but also to see how revenue could be found adequately by progressive taxation measures when we propose to adopt the industrialisation of the country, and by the commercial activities of the people. I also hope that Government will take the question of tenures which is a problem bristling with difficulties. There are tenures like Edavagai, Jenmies, Sripandaravaga, Pandarapattom and so on tax on which is paid by actual cultivators and they also must necessarily be given relief. All these matters have to be considered by Government when introducing the new basic tax.

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MR. A. NESAMONY (*Kalkulam* cum *Vilavancode*): Sir, the brief announcement you made the other day while laying the foundation stone of the Perunchanni Dam that land tax as such would be abolished in the State, was received with general approbation by all subjects of the State. We were waiting to hear in full that policy being explained to us once more by you at the Joint Session of the Legislature. We welcome that statement and I may assure you that the ryots of South Travancore who had been groaning under excessive taxation, and inequality of taxation hitherto, rejoice at this beneficent reform. Sir, that statement of yours is being acclaimed not only by the ryots and tax payers of this State but even by all people who have anything to do with the administration of sister States elsewhere and whose opinions you read out the other day for the information of the House. We in this House have been agitating over an inequitable taxation for a long time and were driving home to Government from year to year that the people of South Travancore have been heavily taxed. Even now this reform does not exclude us from the payment of water cess which we have to pay. Apart from that, the justice of our demand has been conceded by our benign Government and this beneficent reform is going to be brought about soon. I am very glad to repeat to this House that this reform has brought us the long needed relief. For that reform, we thank you most heartily. It is just and equitable that the land policy of the State has got to be revised because, the period for which the settlement has been made has expired and the inequalities that have existed after the settlement have to be remedied. This is the only way by which this state of affairs could be remedied. Therefore it is just and equitable that people who have had to keep in their possession large and extensive areas but who remained without paying to Government hitherto for the proceeds enjoyed from them have now been made to pay. Sir, the people who had been over taxed and who were paying an inequitable assessment are to be relieved from a great distress. We are very grateful to you for that piece of reform. This is but a just and equitable assessment and we once more thank you most heartily for that.

Sir, now this reform has been characterised by one election of the House, as 'stunt'. Mr. Sankaranarayanan Tampi stated that this reform is a stunt. Sir, I deplore the way in which this view has been put forward. What I have been wondering is whether the total abolition of land tax advocated by the party is not a political stunt. And this seems to be the only view I can take of what has been put forward by the party which Mr. Sankaranarayanan Tampi represents.

MR. S. SANKARANARAYANAN TAMPI: Sir, what I stated on the floor of the House.....

MR. A. NESAMONY: The implication which lay beneath that reform was another stunt. To tell the public, to tell the agriculturists of the State who have been agitating with sufficient reasons for the reduction of excessive payment of tax that this reform is only a political

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stunt and that there are implications in it does not come with good grace? That is what I have to observe. I also heard from Mr. Tampi to say that there are several implications in that scheme and that he is not prepared to divulge them on the floor of this House. What they are, we are entitled to know. Is this not another political stunt to tell the peasants and the ryots, here is a reform with a lot of implications over which you shall cogitate or rather agitate.

MR. SANKARANARAYANAN TAMPI: Sir, on a point of personal explanation. As the honourable member Mr. Nataraja Pillai has put it.....

PRESIDENT: That can be done at the end of the honourable member's speech.

MR. A. NESAMONY: Sir, As Mr. Nataraja Pillai said that this is a suggestion which has to be investigated. Of course nobody denies that. We would be one with him when the time comes for land revenue as such has to be abolished in the State. If in lieu of this beneficent measure any suggestions were to be put forward here and there without any sufficient data, suggestions which the State Congress party itself has put forward without comprehension on the floor of the House, suggestions which the party itself has not thought over and digested, suggestions which would threaten the ryots—they are suggestions which would not carry the agriculturists anywhere. Such suggestions are not entitled to any consideration at the hands of this House. With these observations, I would welcome the reform that has been announced by you, Sir, a reform which would enable the ryots of South Travancore to treasure highly. In the circumstances, we welcome that measure and are glad to receive that with both hands. Sir, we are very grateful to you for granting us such an important measure, and our joy at it knows no bounds.

MR. S. SANKARANARAYANAN TAMPI: Sir, a word of personal explanation. The honourable member Mr. Nesamony while making observations on my proposal of the abolition of land tax system as such has imputed motive to the Congress party. He said that the observation made by the members of my party was with a view to create stunt. I am really sorry to say that it was so unfortunate that the observation that we are out to create stunt came from an honourable member like Mr. Nesamony and as such it comes with bad grace. He had not sufficient materials before him to judge that it is a stunt.

PRESIDENT: The honourable member Mr. Sankaranarayanan Tampi has stated that the Government were guilty of stunt. Mr. Nesamony thinks that the State Congress party was guilty of stunt. These are the statements put forward and I do not see any difference in them.

MR. S. SANKARANARAYANAN TAMPI: Sir, is Mr. Nesamony entitled to impute motives and say that the Congress party was going to create agitation and that its slogan is "abolish land tax".

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PRESIDENT: The State Congress party were of the view that Government are out to create stunt. Mr. Nesamony said that the State Congress party is also trying to make a greater stunt.

MR. S. SANKARANARAYANAN TAMPI: Mr. Nataraja Pillai stated clearly that the Congress party has constructive suggestions to make and it is very unfortunate that a gentleman of Mr. Nesamony's understanding and abilities should have made the remark that Congress party has no constructive suggestions to put forward.

PRESIDENT: That is no personal explanation. To suggest that an honourable member has not got sufficient comprehension is no personal explanation. I trust that such personal explanations will not be given hereafter.

MR. M. L. JANARDHANA PILLAI (*Nominated*): Sir, the question which has been engaging the attention of the House at the present moment is about the new method of assessment which has been proposed to be introduced by our Government. There does not seem to be any division of opinion in regard to the advisability or otherwise of having a basic tax. According to me, the whole House, excepting perhaps the State Congress party which has gone on stunt making, is certainly unanimous regarding the adoption of basic tax. Sir, the basic tax which has been proposed is beneficial to the country at large. Sir, if my memory could be taken back I may recall an instance which has happened in this House several years ago when the cry from every quarter of the House was that land tax is sitting very heavily on Travancore agriculturists and that it impoverished South Travancore ryots in particular. Therefore, something had to be done was the cry. If any Government has any claim to call itself civilized, that Government must come forward to help the ryots. Sir, at long last, when something has been found out, when something has been suggested, when something has been unanimously approved, there comes the cry that it is a stunt, that it does not really mean to benefit the people of the country, I ask, can there be anything more unfortunate than that?

MR. K. K. CHELLAPPAN PILLAI: Sir, a question.

MR. M. L. JANARDHANA PILLAI: The whole question is, is that suggestion of basic tax going to benefit the people or not? In a country where the land tax is somewhere about 40 lakhs, if it is going to be reduced to 20 or 25 lakhs and when the Government say that they are definitely going to keep to that figure in the future that is something like the Permanent Settlement of Bengal and that the reduction will enure to the benefit of the people of the country, is that a stunt? In my opinion, it is a benefit which will enure to the agricultural population of the country in the long run. Now this is the scheme before the Assembly.

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Time and again, every Administrator tried to bring about such a reform. Everybody was feeling helpless over the situation. Even though they were satisfied that something should be done for the ryots they were not bold enough to tackle the problem. Even to touch land revenue reduction was considered to be a very difficult problem bristling with difficulties. It required more than ordinary courage not only to touch that problem but to help to find the wherewithal to make up the deficit which will be the natural result. The Government did realise the necessity of tackling the problem. When therefore a proposition like that is put forward before the House, when it is accepted by all the important sections of the House and by a large number of people in Travancore and by all the press in British India some of which are not friendly perhaps to this Administration, I ask where is the justification in saying by one section that the whole thing is rotten and it is only intended to deceive the public and that it is a mere stunt? I say openly that the purpose of saying so is to create dissatisfaction among the agrarian population. When a good measure has been introduced, to turn round and tell the people outside there is something going to be done in your name, it is not going to benefit you but that will be against your interest, by a section of the House is intended to keep alive the "stunts" and noises. That is the purpose that lies behind the whole game. Therefore, I agree with Mr. Nesamony in the view that what is preached by that one section of the House is all the stunt. I agree with Mr. T. P. Velayudhan Pillai and a very large number of gentlemen here who have come forward to support this proposal and I have great pleasure to say that Government have done a very great service to this country by adopting this measure.

MR. K. K. CHELLAPPAN PILLAI: Sir, may I inform the House that Mr. Nataraja Pillai one of the members of our party has congratulated Government on the stand taken by them in regard to the proposed taxation?

PRESIDENT: There is a statement of one honourable member of a particular party who characterised it as Government stunt and another honourable member of the same party has congratulated Government. Both these statements were accepted at their face value. It is not necessary to discuss the matter any further.

MR. K. K. CHELLAPPAN PILLAI: My point is to take one particular statement and characterise it as something off the point while leaving the other statement without even mentioning it, does not seem to be proper.

PRESIDENT: When a responsible member of the House says that assessing which is considered to be the policy of Government is stunt, it is undoubtedly casting a serious censure upon Government. The fact that other honourable members of the same party said so is a matter for some congratulation. It is a source of some relief to Government that the party has two opinions.

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MR. P. S. NATARAJA PILLAI: Sir, I stated on the floor of the House that the abolition of land tax as such is a very desirable thing and that Government when tackling this problem should try to understand the real position and then properly bring about the reform.

PRESIDENT: I have sufficient experience in parties and in party warfare and party struggles. I quite realise the difficulties which the parties have to confront always. Speaking in the same voice I have nothing to attribute to the bonafides of the statements made here. In every party there must be a left wing. Mr. Sankaranarayanan Tampi expressed his own views; likewise Mr. Chellappan Pillai and Mr. Nataraja Pillai. Mr. Tampi perhaps represents the left wing. Each member is entitled to express his views. I quite see that. But all that I wish to say is I hold particularly the remark that was characterised as stunt as a serious matter and say that the Government are not out to create stunt.

MR. K. G. KESAVAN NAIR: Myself and the party to which I belong wholeheartedly welcome the revenue reform that is under the contemplation of Government. I want to stress only one or two points.

The House rose for lunch at 2 P. M. and reassembled at 3 P. M. with the Dewan-President in the Chair.

NEW MEMBER.

Mr. O. Kumara Das, Secretary to Government, took the oath and signed the Rolls.

MR. K. G. KESAVAN NAIR: Sir, in the imposition of the proposed tax certain legal difficulties arise. In your statement as President you have stated that the proposed reform relates to the Pandaravagai properties. There are several other kinds of properties in the State. For instance, there are the Janmom lands, the Edavagai lands and various other kinds of lands.

PRESIDENT: They will be separately dealt with.

MR. K. G. KESAVAN NAIR: All these tenures cannot be grouped together and dealt with in the same manner. I particularly deal with the Edavagai lands. Take for instance the Vanjipuzha Edavagai. The Edavagai is an absolute free hold of the Chief. With regard to the Vanjipuzha lands the Government do not get any tax from those properties. The whole of the tax collection goes to the chief and the chief is considered to be entitled to the whole of the tax. Now he is regarded as entitled to Rajabhogam. There are various kinds of tharams.

MR. C. P. GOPALA PANICKER: Is he entitled to Rajabhogam?

MR. K. G. KESAVAN NAIR: In the Edavagais, there are several kinds of tharams, for instance, *kuzhikarazhma and erakarazhma*. The holders of lands in ancient days advanced money to the chief and these holders are liable to pay to the chief only one-eighth of the assessment. Recently under the Edavagai Act these lands have been assessed and

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those who hold properties from the chief under irredeemable tenures are to pay one-eighth of the recent assessment. In certain other Edavagais I understand that the tenants are liable to pay only one-fourth of the assessment. Under the proposed enactment it is not made clear whether they are also to be included or not.

PRESIDENT: The question of Edavagai lands will be separately considered.

MR. K. G. KESAVAN NAIR: Any how what I would urge is that very serious consideration has to be bestowed upon the lands included in the Edavagais and also the jenmis.

One other factor which has to be considered is this. Those persons who derive above Rs. 2,000 or 3,000 will be assessed to the contemplated tax. Now there is the agricultural income tax. All those persons who derive more than Rs. 5,000 as income are included in the agricultural income tax. I do not know whether it has been made clear that those who derive more than Rs. 5,000 income are also to be assessed to agricultural income tax separately. If they are to pay the income tax, that means that those persons are liable to double payment. Any how the whole matter requires very serious consideration and I would support what Mr. T. P. Velayudhan Pillai submitted that a committee may be called and their opinions may be invited before final decision is taken.

I would submit that the proposed four cash to be fixed for each cent of land is too much.

PRESIDENT: Four cash is the least on the lowest tharam on dry lands. Is it not so, Mr. Tampi?

MR. G. NARAYANAN TAMPI: It is four chuckrams per acre for dry land in the thirteenth tharam.

MR. K. G. KESAVAN NAIR: I would submit that generally two cash will be sufficient. Again in fixing the amount of income tax I would suggest that the limit of Rs. 3,000 would be a fair amount.

MR. M. K. NILAKANTAN: Has the honourable member anything to say about kuthakapattom arrears?

MR. K. G. KESAVAN NAIR: Among the kuthakapattom tenure holders there are not permanent holders of the properties.

MR. C. S. LAKSHMANA AIYAR (*Trivandrum City*): With regard to the subject under discussion I have only one or two matters to refer to. One is in regard to the amount that has to be fixed as basic tax. Opinion is divided on this matter; whether it should be three cash per cent or four cash per cent. Some people would like it to be reduced to two cash per cent. My own opinion, as I have expressed, during the course of the general discussion is that it must be raised to the flat rate of one rupee per acre. I have my own reasons for suggesting that figure. The argument appears to be that there are lands for which only four chuckrams used to be paid in North Travancore per acre and therefore the imposition.....

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MR P. S. NATARAJA PILLAI: Are there not dry lands in South Travancore where the tax is less than four chuckrams per acre?

MR. C S. LAKSHMANA AIYAR: There may be dry lands with a lower rate of tax. There are also lands which are assessed to Rs. 25 per acre. My argument is not based upon that. Four chuckrams per acre was fixed years ago. The value of four chuckrams is represented by more than one rupee now. Those were days when with four chuckrams we could get 25 cocoanuts.

MR. P. S. NATARAJA PILLAI: Will we not have to face the same situation with the deflation?

MR. C. S. LAKSHMANA AIYAR: That is a problem amongst several others which will have to be faced when deflation perhaps sets in. Does any honourable member seriously think that the holder of one acre of land can legitimately complain if per annum he has to pay one rupee? He has not got to pay income tax because his income is too little. He has not got to pay agricultural income tax because it does not reach the minimum. Therefore, one rupee per acre can never seriously be contended as a very high tax to be paid. That is one aspect of the matter which I wish to place before the House.

Several members have advocated that there must be conferences at the invitation of public opinion. I submit that that may be confined to North Travancore. So far as South Travancore is concerned, no further invitation of public opinion is necessary. So far as South Travancore is concerned, it is the righting of a wrong, a thing which should have been done years ago. Let it not be made to wait for any further period.

MR. S. THIRAVIAM NADAR (*Nominated*): Sir, I rise to endorse the view expressed by the honourable member Mr. Nesamony in appreciation of the reform. Here is a reform which you have made, bold step which you have taken, which cannot be considered to be in any way less than the epoch-making Temple Entry Proclamation, a step which no other Government in the rest of India dared to take. My reasons for saying so are the following:—

The elementary principle in taxation is the capacity of the tax payer to pay. Here, there is a distinction of North and South Travancore. Such a distinction has no beneficial results. It is a tax which affects all the Travancoreans alike. Nobody can have any legitimate complaint against the abolition of such a land tax. The distinction between North and South Travancore is that people in South Travancore have been taxed more than people in North Travancore, and it is only legitimate that the South Travancore people have a special interest in congratulating you, Sir, on this beneficent action. Every citizen of Travancore has got a duty to congratulate Government for the simple reason that the land tax which has been condemned as a very undesirable tax affecting the poor people has been abolished. Generally, direct tax of any kind is condemned by all. Recently I happened to read a book written by Lewis Leopald in which he

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humourously made a remark that the Orang-utang is speechless to avoid such taxation. So, this reform by which the enormous iniquity is sought to be removed, calls for the congratulation of Travancoreans, one and all alike. But certain opinion is expressed on the other side that it is something of a stunt. I disagree with this opinion. If that be the case, what is the principle under which they are going to abolish the land tax? Any reduction of the land tax is a welcome feature for the citizen of any country. It may be a gradual reduction, but to view it as a political stunt is against all reason, and I would say, even undesirable to the principle of that party itself. What is the ultimate object of that party? They themselves express it as the giving of relief to the people from every unwholesome tax or any other kind of difficulty. By the abolition of the land tax, I concede that greater benefits may be derived. That does not mean that this gradual step should not be taken. That opinion is wrong on the face of it. So, I consider that it would be better for the party which expressed that opinion to reconsider its position and support the policy adopted by you, Sir.

Then, I wish to say one word about the water cess in South Travancore. The Ayacut lands pay only Re. 1 per acre, but the conversion lands pay Rs. 7. By the abolition of this land tax, the water cess is not affected. This will cause a great hardship to the conversion land-holders. I request you, Sir, to consider that question also along with the inauguration of this new scheme. The conversion land will yield only.....

PRESIDENT: Is not the water tax in the nature of a contract which was founded upon a certain benefit to be repaid in a certain way?

MR. S. THIRAVIAM NADAR: Yes, Sir. When the Pechippara scheme was projected the understanding was like that. But it is for you to reduce that tax as well. As I have got very good experience as regards conversion lands I know for certain that great difficulty is being experienced by the holders of conversion lands. The wet land holders pay only Re. 1. They get 4 or 5 times more yield than the conversion land holders who pay Rs. 7.

MR. K. BALAKRISHNA MENON: Sir, in welcoming this new reform, what I have to say is that this legislation may be extended to the landholders of the Edavagais. On the assurance given by you that this question will be looked into, I do not want to further pursue the matter.

But in this connection, I wish to point out a specific case. The land holders of the Edavagai of Edapally have to pay land tax in kind which has been abolished by a Proclamation of His Highness the late Maharaja. But even now the people of that Edavagai have to pay that tax in kind. We all know that Government is collecting paddy as Settlement Pattom. We the agriculturists of that Edavagai have to pay Settlement Pattom and also to give to the chief same amount of paddy as tax. That is really a hardship to a section of the people of

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[Mr. K. Balakrishna Menon.]

the State. If the poor agriculturist is not able to pay the same amount of paddy that has been sold to Government, he is being forced to pay it at a rate more than that at which he gets from the Government. There is the Viruppu paddy in the North and South pakuthies in the Edavagai of Edapally. The Government pay only at one rupee 6 annas per para, but the chief collects from us at the rate of Rs. 1/8 saying that it has been the price fixed by the Government. It has been brought to the notice of the Government Secretary long before. I hope that your kind consideration will be bestowed on this matter also. The chief of the Edavaka has to pay the income tax and we are paying this land tax to the chief. When this new basic taxation is introduced, I understand, we will have to pay the tax to the chief and at the same time the people who are deriving an income of more than a specific limit will have to pay an income tax to the Government. We are not getting the benefit of the basic tax and at the same time we have to pay the income tax. That is really very hard. Therefore, I think the Government will consider this aspect as well, and I wish to draw your kind consideration to this matter affecting a section of the people of the State.

MR. K. T. MICHAEL (*Changanacherry* cum *Peermade*): Sir, I regret very much that the discussion on this important subject has been side-tracked by the use of a single word by one honourable member of the House. We are not concerned here with the language used by an honourable member.....

PRESIDENT: We are concerned with the question whether any insinuation has been made against the Government.

MR. K. T. MICHAEL: No, Sir. The only question is whether the suggestion put forward by that member or the party to which he belongs is a suggestion worthy of consideration. Now, last year about this time, when you announced that the land revenue was going to be abolished and in its place Agricultural Income Tax is going to be introduced, I thought it was a decision unassailable. But this year it was announced that the Government proposes to impose a basic tax of 25 chs. per acre. It has been stated that the intention of the Government is to reduce the burden borne by small land holders by the abolition of the tax and to equitably distribute the tax upon the agriculturists who get higher income. The question to be considered now is whether the suggestion put forward by the Government reduces to any considerable extent the burden borne by the small land holders or not. Sir, the land revenue of the State is about 86 lakhs. That is an amount reached by adding to the revenues realisable by the last settlement the revenue leviable on lands registered subsequently.

PRESIDENT: Order, order. It is now computed, on a rough average, if there was a resettlement, the land revenue will be between 70 & 80 lakhs.

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MR. K. T. MICHAEL : Yes, Sir, I admit that there will be a considerable increase of land revenue, if a new settlement is made. I maintain at the same time that the introduction of the Agricultural Income Tax is going to bring us an equal figure if not more. But the question is if the proposed measure is going to give any relief to the poor land holders.

I was pointing out that the land revenue is 35 lakhs of rupees and that is constituted of the revenue fixed by the last settlement and also the revenue fixed by subsequent registries. During last settlement, lands as such were taxed as well as yielding trees planted by the cultivators and considering the tax on land as such to be analogous to the basic tax that is now proposed my position is that the amount of 25 lakhs of Rupees that is expected to be realised as basic tax is equal if not more than the original amount. If that is so there is not any reduction in the burden borne by the poor land holders by this innovation. That is my position.

Sir, in North Travancore the land tax used to be much smaller than the proposed basic tax and the introduction of the basic tax is not going to give the small land holder any relief. It is in fact an increase of taxation. It has been asked when the poor land holder who owns a small holding gets all the conveniences and protection the State can afford by paying at the rate of 25 chs. per acre why he should grudge paying that 25 chs. per acre? But I submit that the poor landholders' liability does not end with paying 25 chs., but he pays much more than that. His income is mainly from the land that he holds. From that income he has to pay indirectly a duty on all the articles that he produces in it, besides paying this 25 chs. It has been asked whether it is the producer who pays the duty or it is only the consumer. I draw the attention of the Government and the honourable members to the statement that we generally see in newspapers re: the price of articles in Cochin and Travancore. The difference between the prices in Cochin and Alleppey is in fact the difference caused by the duty that is imposed by the State of Travancore. And I ask the honourable members who bears that burden? It is the producer. The poor cultivator who has only a small holding has, besides paying tax, to pay indirectly duty on all articles that he produces. So there is no meaning in saying that the tax is reduced. It is, in fact, increased; he pays land revenue and indirectly duty on all articles that he produces. So the statement that the proposed innovation gives him relief is not true.

Coming to another aspect of the question, which is closely intermingled with this question of taxation, I have to say a few words about the collection of income tax. The question has been asked by you several times in this Assembly if there could be any objection to the imposition of income-tax when an amount is fixed beyond which only a man is to be taxed. Of course, on principle, it is correct. But the question is not about the principle. We agree that the land revenue be abolished altogether and that income tax may be collected (Bell).

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MR. V. S. KRISHNA PILLAI (*Thovala cum Agastiswaram*): Sir, at the outset, I wish to point out that so far as the changes now introduced are concerned, the conversion lands in Thovala and Agasteeswaram which come to not less than 24,000 acres in area, are not going to be benefited at all. You referred to it, Sir, that it is a contract. It is so exactly.

But I submit that we must realise that it is a contract between the Government and the poor ryots, the parties to the contract on one side being dominated by the Government in this matter. Sir, you know that conversion holders were allured and tempted though not coerced into taking up this water and believing in this water they converted their beautiful vegetable and fruit gardens into paddy lands and yet they had to suffer.

PRESIDENT: Why do not they re-convert? (*Laughter.*)

MR. V. S. KRISHNA PILLAI: It is not possible. When water has been poured into the land, the whole land would be drenched and there would be no ground for the roots of the plants to stick to. No plantations will survive, so much so that this new change does not benefit the holders of nearly 12—14 thousand acres of land.

PRESIDENT: So you would rather not have the basic tax and the agricultural income tax.

MR. V. S. KRISHNA PILLAI: No, Sir. That is not my point. What I submit is that this water tax is very heavy and very iniquitous from the point of view of the landholders especially when the Government have not fulfilled the promise which they have made long ago in regard to the supply of water.

PRESIDENT: I do not think the honourable member is correct. I have looked into this correspondence. From time to time Government were warning the various people that they should not extend cultivation beyond the original area provided for by the Kodayar Irrigation Project. But owing to the connivance of various landholders and subordinates of the Public Works and Revenue Departments certain increased lands came under cultivation. It was largely a matter of collusion between the subordinate Revenue Officers and P. W. D. Officers in South Travancore that the ryots made unauthorised cultivation.

MR. V. S. KRISHNA PILLAI: Leaving it here, I will just explain my position.

PRESIDENT: The honourable member knows the area under the original Kodayar Project. It was increased by atleast 20 per cent. without any special orders of Government authorising it. Is it not so, Mr. Tampi?

MR. G. NARAYANAN TAMPI: It is so, Sir.

PRESIDENT: At no time did the matter come to the notice of Government. Gradually we found that more lands came under cultivation. On the other hand there were no Government orders authorising the increase of cultivation beyond the original area of the Kodayar Project. It was essentially a matter of corruption among the Revenue and P. W. D. Officers.

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MR. V. S. KRISHNA PILLAI: I wish to submit that the ryots have a right as the subjects of His Highness for some sort of equity in view of the fact that they have paid far more than what they contracted for. Sir, now I pass on to some of the honourable members' observations. I have to say a few words by way of reply. I would make a request to my friends here that some of us at least were victims a few years ago due to a political stunt. That stunt was that the sponsors of the responsible government came to our locality and the High Command whose speech I was fortunate enough to attend proclaimed openly that they were not going to be the ministers of this realm but to see that portion of the land which is called Nanjinad was made tax-free or as fairly taxed as the North. I challenge my learned friends whether they can defend this point.

MR. P. S. NATARAJA PILLAI: What is the statement?

MR. V. S. KRISHNA PILLAI: The statement from the High Command.

MR. P. S. NATARAJA PILLAI: Who is the High Command?

MR. V. S. KRISHNA PILLAI: Mr. Pattom Thanu Pillai.

MR. P. S. NATARAJA PILLAI: When did he proclaim that?

MR. V. S. KRISHNA PILLAI: When 2,000 or 3,000 people assembled at the Municipal Maidan, Mr. Pattom Thanu Pillai proclaimed openly—I am sure that if he were to be here now, he would admit it—that he would fight against any move for responsible government if the sponsors of this movement did not think that Nanjinad should be made tax-free.

MR. P. S. NATARAJA PILLAI: It is not so.

MR. V. S. KRISHNA PILLAI: And today we see another stunt and that too from the State Congress themselves. One of the movers said that it would be a political stunt of the Government. Another member used the word stunt in some other way calling in questions of sovereignty in such matters for investigations and enquiries—

MR. P. S. NATARAJA PILLAI: I question that. Let him substantiate it.

MR. V. S. KRISHNA PILLAI: If my learned friend's speech is referred to, the question of sovereignty will be found.

MR. P. S. NATARAJA PILLAI: I never questioned that.

PRESIDENT: Order, order. I think the honourable member is not quite accurate. What the honourable member Mr. P. S. Nataraja Pillai said in the course of his statement was that he was not opposed to the consideration of the question of sovereignty.

MR. V. S. KRISHNA PILLAI: Thank you for the correction, Sir, but I would submit that, though under the guise of congratulations, Investigations were sought for.—(President's bell.)

MR. G. NARAYANAN TAMPI: As many as 18 honourable members have spoken on this motion relating to the scheme of Basic Tax on land and Agricultural Income Tax. All the members who participated in the general discussion on the Budget have also adverted to this subject. Government appreciate the consensus of opinion expressed on

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[G. Narayanan Tampi]

the floor of the House in support of the principle underlying the proposed scheme. The comments and criticism relate mainly to one aspect of the matter *viz.*, the possible harassment of the ryots by the departmental subordinates in determining the assessable income of individuals from time to time. The honourable member Mr. Chazhikattu Joseph pointed out that the Proverthicars are likely to cause considerable hardship to the poorer ryots. I can assure the House that Government are not unaware of that aspect of the question and that effective steps will be taken to prevent any such possibility.

Another point stressed by the honourable members is the necessity for collecting public opinion in all its aspects before actually implementing the scheme. Mr. Chellappan Pillai and Mr. T. P. Velayudhan Pillai pointed out on an earlier occasion in connection with an interpellation that in Mysore, a committee has been constituted for the purpose and that a similar committee might be set up here as well. It may be remembered that the Dewan-President has assured the House that public opinion will be obtained and duly considered by Government, before introducing the scheme. To begin with, the Division Peishkars will be calling together, and ascertaining the views of, all manner of landed interests within their respective jurisdiction—Jenmies, Edavaka Tenants, the poorer ryots and middle class holders etc.,—as also members of both the Houses of Legislature. I may add that, in actually working out the scheme in all its details and bringing it into operation, Government will keep before them the wholesome principle that the maximum possible good for the maximum length of time should enure to the maximum number of people. I hope Sir, that the honourable members will feel themselves assured that public opinion will be ascertained to the fullest possible extent and that all chances of harassment will be completely eliminated.

The whole scheme, in its practical aspect, has resolved itself into two cardinal points—the Basic Tax and the taxable minimum for the purpose of Agricultural Income Tax.

MR. T. K. NARAYANA PILLAI: Before the honourable member proceeds further in the matter may I know the manner in which public opinion is going to be ascertained?

MR. G. NARAYANAN TAMPI: That, Sir, is a matter of detail. The suggestion about the formation of a committee as in Mysore and the proposal to ascertain public opinion through District Officers in the first instance will both be kept in view, and the best possible measure will be adopted in the not distant future.

MR. K. K. CHELLAPPAN PILLAI: When the whole question was taken up by Government, the situation arising out of the revenue sales that 2/3rd of the plots that have been sold belong to 2 to 5.....

PRESIDENT: Order, order. Mr. Tampi will proceed.

MR. G. NARAYANAN TAMPI: I shall come to the point, Sir, if only the honourable member will allow me to proceed.

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There has been so much of talk about the Basic Tax as though some definite rate has already been fixed. No such thing. In the course of his address to the Joint Session, the Dewan-President said, tentatively that a rate of 4 cash per cent might bring in a total amount of about Rs. 20 to 21 lakhs. But it does not mean that such a rate has actually been fixed. The question of rate is purely a matter of detail, whereas, at the present moment, we are mainly concerned with the broad principles underlying the new scheme. The point at issue is whether a flat rate of tax throughout the State, and a nominal rate at that, without advertence to the quality of the land, would not be a better system in every way, from the point of view of the ryot, than the present complicated system of land tax based on the supposed productivity of the soil in various localities in the State. To quote the words of the Head of of the Administration, "The Basic Tax is not contemplated as a source of revenue. It has to be viewed solely and entirely as a relief measure in favour of the poorer ryots." So, I can assure the honourable members, on behalf of Government, that they have not the slightest idea of making any profit or appreciable revenue, out of the Basic Tax. It will only be a nominal amount, just by way of a symbol of allegiance to the Sovereign to whom the land belongs. Strictly speaking, this is only a Token Tax and not land tax properly so called. Therefore, the question of rate does not arise at all at the present stage.

The existing system, as the honourable members know, is a very cumbrous and complicated system. About 50 years ago, the entire extent of land in Travancore was settled, and the Settlement itself was largely a long drawn out and complicated process. It took a period of about 30 years to complete, and involved an enormous expenditure. There was first the Survey, and side by side with it, the Registration Enquiry for fixing the ownership and tenure in respect of each individual plot, as also the assessment thereon on the basis of the kind and quality of the land. What a laborious process it was, can well be imagined. And, after all, the resultant benefit, either to the ryot, or to the State as a whole, is quite incommensurate with the time, trouble and expenditure involved. There is no gainsaying the fact that a resettlement is now long overdue. But a resettlement would mean an outlay of at least rupees three crores under present conditions, and a repetition of the tedious process for another 30 years. The resultant increase in revenue under land tax may not be more than about rupees ten lakhs or so. I am sure that nobody would want a regular resettlement under such circumstances and that it will be realised that the scheme of Basic Tax on land and Agricultural Income Tax will be a very much better alternative.

MR. T. K. NARAYANA PILLAI: May I ask the honourable member whether one cash per cent could not be fixed if it is a question of symbolic tax?

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MR. G. NARAYANAN TAMPI: That is also an aspect which is being considered. But I submit that a symbol is not thin air. It is something having a substance. It certainly is not like the mathematical definition of a point *viz.*, that which has position but no magnitude. The Basic Tax must necessarily have some magnitude—only it will be made as small as may be practicable.

MR. M. R. RAMAKRISHNA PILLAI: Are the different tenures going to be abolished?

MR. G. NARAYANAN TAMPI: Just as the tax is proposed to be placed on a uniform basis, the tenure too will be made uniform to the utmost possible extent. The multiplicity of tenures we have at present is the result of years of development. As the honourable members are well aware the entire extent of land in the State belongs to the Sovereign. Until the year 1040 M. E., the ryots were mere tenants at will, having nothing more than occupancy rights. By the Pattom Proclamation of 1040, promulgated by Maharaja Ayilliam Thirunal, of happy memory, and edict rightly known as the Magna Carta of the ryot in Travancore, the people secured regular right and title to the lands under their occupation, right both heritable and transferable. Thereafter came the Settlement which I have already adverted to. As a result of that Settlement, all land in the State has been sharply divided into two main categories or *inams* viz., Wet and Dry. There are various *Tharams* or classes under both these *Inams*, on the basis of the productivity of the soil, computed largely by empirical methods.

MR. P. K. KURIAKOSE: What about the tree tax?

MR. G. NARAYANAN TAMPI: That is exactly what I am coming to. In the Settlement Classification, there are 13 *Tharams* each under the above two groups, Wet and Dry. In the former category, however, there is an additional class, that is the 14 *Tharam* Wet, which has only a restricted application. Lands in this class exist only in three out of our 30 Taluks *viz*, Vilavancode, Nedumangad and Ambalapuzha. The 14th *Tharam* Wet assessment rate works out to Chs. 18 and Ca. 2 per acre. This is the lowest rate now available in respect of the paddy producing areas in the State. The highest rate, on the other hand, *i. e.*, First *Tharam* Wet, is Rs. 25-14-3 per acre. This has been fixed on the double-crop lands in Thovala and Agasteeswaram. It has to be remembered in this connection that, in Nanjinad, the ryots have to pay also a heavy cess *viz.*, a water cess over and above the high rate of land tax.

As regards dry land, or garden land, the First *Tharam* Settlement assessment is 25 fanams per acre, the minimum being one fanam, that is the 13th *Tharam*. Suppose, for instance, an acre of dry land was classed under the last *Tharam* in the Settlement and a tax of Chs. 4 was fixed thereon about 50 years ago. At that time there may not have been trees on the land and therefore no Tree Tax was payable. Hence the owner would have paid only 50 fanams to the Sirkar as tax on that land up to date, whereas he may have been making ample profits out of trees subsequently planted, say cocoanut, rubber etc., without the obligation to pay a single cash to Government on that

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account. As pointed out by the honourable member Mr. Kuriakose, the settlement involved also a Tree Tax, over and above the land tax as such. For example, there is a rate of Ch. 1 to Chs. 4 per cocoanut tree. Suppose, on the other hand, an acre of land was settled as First *Tharam* Dry. The tax on that area, would be 25 fanams per acre during all these years. Suppose also that the area had contained 50 first-class cocoanut trees at the time of the Settlement. Then there would be a Tree Tax of 50 fanams. There is, of course a corresponding reduction in the area subject to land lax. The schedule is one cent of land per cocoanut tree. As there were 50 such trees, half the plot would be immune from land tax. Thus, the area in question bears a land tax of 12½ fanams plus 50 fanams towards Tree Tax, *i. e.* 62½ fanams in all. This comes up to nearly Rs. 9 per annum or, in other words, the Pattadar must have paid to the Sirkar during these 50 years a total amount of nearly Rs. 450 by way of tax in respect of the one acre plot in question. If, in the meanwhile, the trees have been destroyed by blight, the Pattadar must still have been paying the entire amount due under the Settlement because the Settlement Tax is practically a permanent incidence until the next Settlement. Look at this picture and that—plot 'A' involving only a total payment of 50 fanams in all, that is just over Rs. 7 for the whole period of 50 years of enjoyment, without advertence to the profit made by the owner out of rubber, pepper, cocoanut etc., subsequently planted, and plot 'B' with a Land-cum-Tree Tax involving a total payment of nearly Rs. 450 during the same period even though all the trees may have been destroyed in the meanwhile. It is to do away with such inequalities that Government propose to abolish the present land tax as such and to introduce a uniform Basic Tax instead. It may be noted that, even at the 4-cash rate, the maximum tax per acre, Wet and Dry, will only be Chs. 25—and there will be no Tree Tax.

After all, Sir, the present land tax affects only less than about 30 per cent. of the total population of the State. The total number of Pattadars in Travancore out of a population of over 61 lakhs is only 1,753,812 out of whom the number of those who pay below one rupee is 1,138,368. They are surely not going to be affected by the Agricultural Income Tax The number of Pattadars who pay Rs. 100 and above, on the other hand, is only 1,970. It will, therefore, be clear that the number of persons in the State who can possibly come within the purview of the scheme of Agricultural Income Tax will bear only an infinitesimally small proportion to the total population. The taxable minimum of agricultural income that may come in for Income Tax may be about Rs. 2,000 or Rs. 1,500. At this rate, the number of persons that may have to be assessed to Income Tax will be extremely small. At the present stage, Government are listing out the names of individuals, or groups of individuals in the nature of Tarwads or other such bodies, who make an annual income of Rs. 1,000 and more out of agricultural products. The required information is being collected without depending entirely on the figures furnished by the Proverthicars. A Pattadar may have landed properties in several Taluks.

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[Mr. G. Narayanan Tampi]

But wherever he pays the tax he will have to give his home address. So, the home address of each Pattadar is obtained, and the Revenue Authorities in the place which happens to be the original home of that Pattadar will be in communication with all the Taluks and Pakuthies where the same Pattadar may have agricultural holdings. Thus, the necessary figures are being collected and collated. The Division Peishkars themselves have to check directly the correctness of the figures furnished by their subordinates by personal inspection of a substantial percentage of the agricultural holdings within their respective jurisdiction. (President's bell.)

PRESIDENT: I am now to put the motion to the vote. I propose, in order to ascertain specifically the opinion of this House, to put two points to the vote; (1) whether the basic tax should be levied or not, and (2) whether an Agricultural Income Tax should be levied or not. I want to make the matter perfectly clear. The exact amount of the basic tax has not been fixed. When I said in my speech that we expect to get about 20 or 25 lakhs of rupees, it was only a very approximate statement. Similarly the amount which we expect to get out of agicultural income tax is not fixed. At the present moment agricultural income tax is paid by less than 100 people. A large majority of the people have incomes below Rs. 1000. The actual pitch will be decided as a result of consultations with the interests concerned. But the Government policy is that there should be the basic tax and the agricultural income tax. We should not, in any case, get, taking both these together, less than what we are getting now. This is the only thing to which Government are committed. I now put to the vote the question whether the House is in favour of the basic tax.

The motion was put and carried.

I now put the question whether there should be an agricultural income tax instead of the present system of land revenue assessment and settlement.

The question was put and carried.

The question that Government be granted a sum of Rs. 13,37,590 under Demand X—Land Revenue was put to the House and carried.

The grant was made.

DEMAND XI—TAXES ON INCOME.

MR. A. GUNAMONY (*Income Tax Commissioner*): I beg to move for a grant of Rs. 1,00,089 under Demand XI—Taxes on income.

MR. S. SANKARANARAYANAN TAMPI: (320) I move to reduce the allotment of Rs. 18,418 for Direction by Re. 1 (To discuss the policy and working of the department in general.)

In moving this motion I want to bring to the notice of the Government the irregularities in the working of the department. Income Tax was imposed for the first time, if I remember right, in 1119. That measure has been resorted to by Government as a prelude to the introduction of agricultural income tax, a policy which Government was going to adopt at a later stage. Of course, at the preliminary stages of working, it is bound to make a certain amount of

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